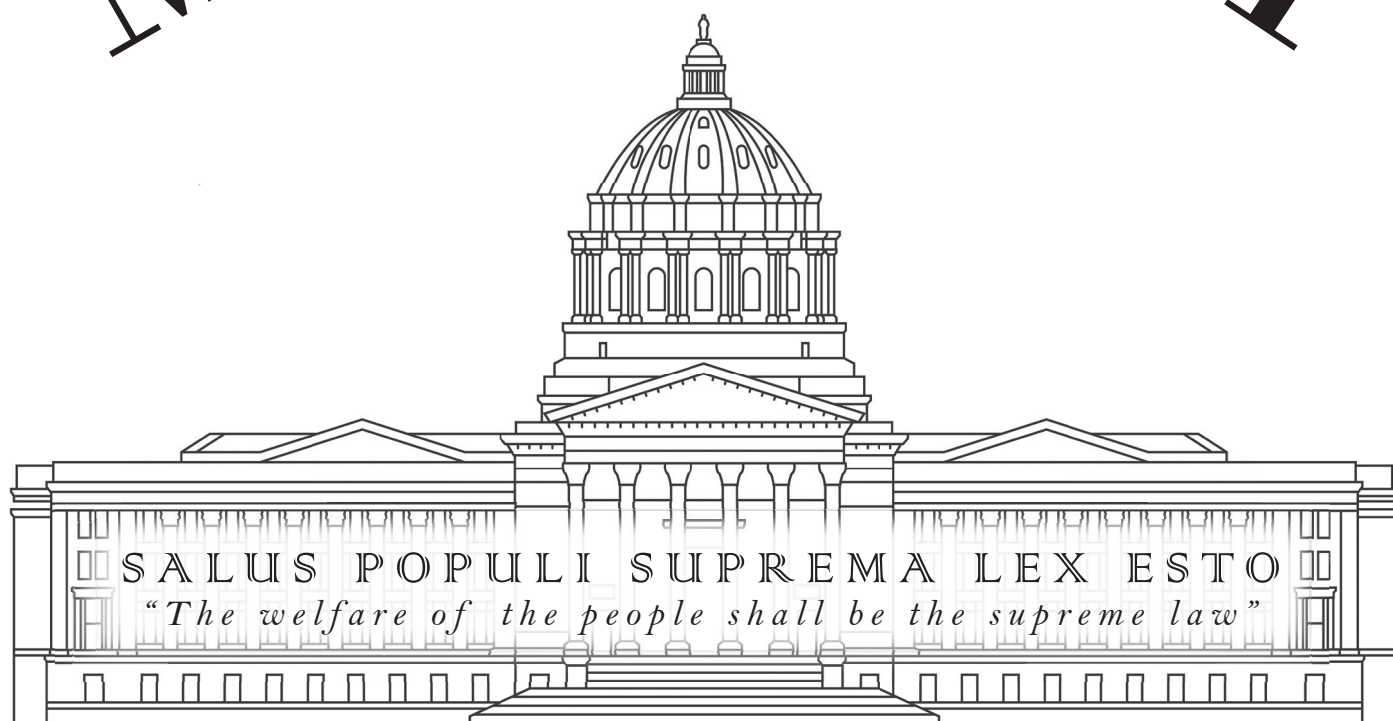


Volume 48, Number 24  
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December 15, 2023

# MISSOURI



# REGISTER

John R. Ashcroft  Secretary of State

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November 1, 2023 November 15, 2023	<b>December 1, 2023</b> <b>December 15, 2023</b>	December 31, 2023 December 31, 2023	January 30, 2024 January 30, 2024
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June 1, 2024 June 15, 2024	<b>July 1, 2024</b> <b>July 15, 2024</b>	July 31, 2024 July 31, 2024	August 30, 2024 August 30, 2024
July 1, 2024 July 15, 2024	<b>August 1, 2024</b> <b>August 15, 2024</b>	August 31, 2024 August 31, 2024	September 30, 2024 September 30, 2024
August 1, 2024 August 15, 2024	<b>September 3, 2024</b> <b>September 16, 2024</b>	September 30, 2024 September 30, 2024	October 30, 2024 October 30, 2024
September 3, 2024 September 16, 2024	<b>October 1, 2024</b> <b>October 15, 2024</b>	October 31, 2024 October 31, 2024	November 30, 2024 November 30, 2024

Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please see the website at [sos.mo.gov/adrules/pubsched](https://sos.mo.gov/adrules/pubsched).

## HOW TO CITE RULES AND RSMO

### RULES

The rules are codified in the *Code of State Regulations* in this system—

<b>Title</b>	<b>CSR</b>	<b>Division</b>	<b>Chapter</b>	<b>Rule</b>
3	<i>Code of</i>	10-	4	115
Department	<i>State</i>	Agency	General area	Specific area
	<i>Regulations</i>	division	regulated	regulated

and should be cited in this manner: 3 CSR 10-4.115.

Each department of state government is assigned a title. Each agency or division in the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraphs 1., subparagraphs A., parts (I), subparts (a), items I. and subitems a.

The rule is properly cited by using the full citation; for example, 3 CSR 10-4.115, NOT Rule 10-4.115.

Citations of RSMo are to the *Missouri Revised Statutes* as of the date indicated.

### ***Code and Register on the Internet***

The *Code of State Regulations* and *Missouri Register* are available on the Internet.

The *Code* address is [sos.mo.gov/adrules/csr/csr](http://sos.mo.gov/adrules/csr/csr)

The *Register* address is [sos.mo.gov/adrules/moreg/moreg](http://sos.mo.gov/adrules/moreg/moreg)

These websites contain rulemakings and regulations as they appear in the *Code* and *Registers*.

Rules appearing under this heading are filed under the authority granted by section 536.025, RSMo. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety, or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the Missouri and the United States Constitutions; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons, and findings which support its conclusion that there is an immediate danger to the public health, safety, or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

Rules filed as emergency rules may be effective not less than ten (10) business days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the Missouri Register as soon as practicable.

All emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

Amendment Text Reminder:

**Boldface text indicates new matter.**

*[Bracketed text indicates matter being deleted.]*

## TITLE 12 – DEPARTMENT OF REVENUE

### Division 10 – Director of Revenue

#### Chapter 41 – General Tax Provisions

#### EMERGENCY AMENDMENT

**12 CSR 10-41.010 Annual Adjusted Rate of Interest.** The Director of Revenue proposes to amend section (1) to reflect the interest to be charged on unpaid, delinquent taxes in 2024.

*PURPOSE: This emergency amendment establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid during calendar year 2024.*

*PURPOSE: Under the Annual Adjusted Rate of Interest (section 32.065, RSMo), this rule establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid.*

*EMERGENCY STATEMENT: The director of revenue is mandated to establish not later than October 22 annual adjusted rate of interest based upon the adjusted prime rate charged by banks during September of that year as set by the Board of Governors*

*of the Federal Reserve rounded to the nearest full percent. This emergency amendment is necessary to ensure public awareness and to preserve a compelling governmental interest requiring an early effective date in that the amendment informs the public of the established rate of interest to be paid on unpaid amounts of taxes for the 2024 calendar year. A proposed amendment, that covers the same material, is published in this issue of the **Missouri Register**. The director has limited the scope of the emergency amendment to the circumstances creating the emergency. The director has followed procedures calculated to assure fairness to all interested persons and parties and has complied with protections extended by the **Missouri and United States Constitutions**. Emergency amendment filed November 14, 2023, effective January 1, 2024, expires June 28, 2024.*

(1) Pursuant to section 32.065, RSMo, the Director of Revenue upon official notice of the average predominant prime rate quoted by commercial banks to large businesses, as determined and reported by the Board of Governors of the Federal Reserve System in the Federal Reserve Statistical Release H.15(519) for the month of September of each year, has set by administrative order the annual adjusted rate of interest to be paid on unpaid amounts of taxes during the succeeding calendar year as follows:

Calendar Year	Rate of Interest on Unpaid Amounts of Taxes
1995	12%
1996	9%
1997	8%
1998	9%
1999	8%
2000	8%
2001	10%
2002	6%
2003	5%
2004	4%
2005	5%
2006	7%
2007	8%
2008	8%
2009	5%
2010	3%
2011	3%
2012	3%
2013	3%
2014	3%
2015	3%
2016	3%
2017	4%
2018	4%
2019	5%
2020	5%
2021	3%
2022	3%
2023	6%
<b>2024</b>	<b>9%</b>

*AUTHORITY: section 32.065, RSMo 2016. Emergency rule filed Oct. 13, 1982, effective Oct. 23, 1982, expired Feb. 19, 1983. Original rule filed Nov. 5, 1982, effective Feb. 11, 1983. For intervening history, please consult the **Code of State Regulations**. Emergency amendment filed Nov. 14, 2023, effective Jan. 1, 2024, expires June 28, 2024. A proposed amendment covering this same material is published in this issue of the **Missouri Register**.*

*PUBLIC COST: This emergency amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the time the emergency is effective. This emergency amendment will result in an increase in the interest rate charged on delinquent taxes.*

*PRIVATE COST: This emergency amendment will cost private entities more than five hundred dollars (\$500) in the time the emergency is effective. This emergency amendment will result in an increase in the interest rate charged on delinquent taxes. The actual number of affected taxpayers is unknown. See detailed fiscal note for further explanation.*

**FISCAL NOTE  
PUBLIC COST**

**I. RULE NUMBER**

<b>Rule Number and Name:</b>	12 CSR 10-41.010 Annual Adjusted Rate of Interest
<b>Type of Rulemaking:</b>	Emergency Amendment

**II. SUMMARY OF FISCAL IMPACT**

<b>Estimate of the number of entities by class which would likely be affected by adoption of the proposed rule:</b>	<b>Classification by types of the business entities which would likely be affected:</b>	<b>Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:</b>
Any taxpayer with delinquent tax.	Any taxpayer with delinquent tax.	<i>This proposed amendment will not cost public entities more than five hundred dollars (\$500) in the aggregate. The 2024 interest rate imposed on delinquent taxes is 9%.</i>

**III. WORKSHEET**

The proposed amendment establishes the rate of interest for 2024 at nine percent (9%), which is three percent (3%) higher than the rate in 2023.

This proposed amendment will not cost public entities more than five hundred dollars (\$500) in the aggregate. The 2024 interest rate imposed on delinquent taxes will be 9% on each \$100 of delinquent taxes to public entities.

**Interest on Delinquent Taxes Paid to Department of Revenue**

	<b>Current Rule 6.00%</b>	<b>Proposed Amendment 9.00%</b>
<b>Example:</b>		
Past due tax amount	\$100.00	\$100.00
Interest Amount (%)	\$6.00	\$9.00
<b>Total Amount Due</b>	<b>\$106.00</b>	<b>\$109.00</b>

**IV. ASSUMPTIONS**

Pursuant to Section 32.065, RSMo, the Director of Revenue is mandated to establish an annual adjusted rate of interest based upon the adjusted prime rate charged by banks during September of that year, as set by the Board of Governors of the Federal Reserve, rounded to the nearest full percentage. The actual bank prime loan rate noted by the Federal Reserve in 2024 is eight point five percent (8.5%). The statute requires the interest rate be "rounded to the nearest full percent"; therefore the delinquent rate will be nine percent (9%).



**FISCAL NOTE  
PRIVATE COST**

**I. RULE NUMBER**

<b>Rule Number and Name:</b>	12 CSR 10-41.010 Annual Adjusted Rate of Interest
<b>Type of Rulemaking:</b>	Emergency Amendment

**II. SUMMARY OF FISCAL IMPACT**

<b>Estimate of the number of entities by class which would likely be affected by adoption of the proposed rule:</b>	<b>Classification by types of the business entities which would likely be affected:</b>	<b>Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:</b>
Any taxpayer with delinquent tax.	Any taxpayer with delinquent tax.	<i>This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate. The 2024 interest rate imposed on delinquent taxes will be 9%. The actual number of affected taxpayers is unknown.</i>

**III. WORKSHEET**

The proposed amendment establishes the rate of interest for 2024 at nine percent (9%).

This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate. The 2024 interest rate imposed on delinquent taxes is nine percent (9%) and will be assessed on each \$100 of delinquent taxes to private entities. The actual number of affected taxpayers is unknown.

**Interest on Delinquent Taxes Paid to Department of Revenue**

	<b>Current Rule 6.00%</b>	<b>Proposed Amendment 9.00%</b>
<b>Example:</b>		
Past due tax amount	\$100.00	\$100.00
Interest Amount (%)	\$6.00	\$9.00
<b>Total Amount Due</b>	<b>\$106.00</b>	<b>\$109.00</b>

**IV. ASSUMPTIONS**

Pursuant to Section 32.065, RSMo, the Director of Revenue is mandated to establish an annual adjusted rate of interest based upon the adjusted prime rate charged by banks during September of that year, as set by the Board of Governors of the Federal Reserve, rounded to the nearest full percentage. The actual bank prime loan rate noted by the Federal Reserve in 2024 is eight point five percent (8.5%). The statute requires the interest rate be "rounded to the nearest full percent"; therefore the delinquent rate will be nine percent (9%).



The Secretary of State shall publish all executive orders beginning January 1, 2003, pursuant to section 536.035.2, RSMo.

EXECUTIVE ORDER  
23-10

WHEREAS, on May 31st, 2023, I declared a drought alert for 60 counties through Executive Order 23-05; and

WHEREAS, Executive Order 23-05 is set to expire on December 1, 2023; and

WHEREAS, the counties of Adair, Andrew, Atchison, Audrain, Barton, Bates, Benton, Boone, Buchanan, Caldwell, Callaway, Camden, Carroll, Cass, Cedar, Chariton, Clark, Clay, Clinton, Cole, Cooper, Crawford, Dade, Dallas, Daviess, DeKalb, Dent, Franklin, Gasconade, Gentry, Harrison, Henry, Hickory, Holt, Howard, Iron, Jackson, Jefferson, Johnson, Knox, Laclede, Lafayette, Lewis, Lincoln, Linn, Livingston, Macon, Maries, Marion, Mercer, Miller, Moniteau, Monroe, Montgomery, Morgan, Nodaway, Osage, Pettis, Phelps, Pike, Platte, Polk, Pulaski, Putnam, Ralls, Randolph, Ray, Reynolds, Saint Charles, Saint Clair, Saint Francois, Saint Louis City, Saint Louis, Sainte Genevieve, Saline, Schuyler, Scotland, Shannon, Shelby, Sullivan, Texas, Vernon, Warren, Washington, and Worth continue to experience moderate, severe, or extreme drought; and

WHEREAS, additional counties may enter moderate, severe, extreme, or exceptional drought in the coming months according to the U.S. Drought Monitor and those counties shall also be declared in drought alert; and

WHEREAS, drought conditions remain such that the drought-response efforts described in Executive Order 23-05 are necessary to support continued mitigation.

NOW, THEREFORE, I, MICHAEL L. PARSON, GOVERNOR OF THE STATE OF MISSOURI, by virtue and authority vested in me by the Constitution and laws of the State of Missouri, do hereby extend Executive Order 23-05 until May 1, 2024, unless terminated or extended by subsequent order.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 17th day of November, 2023.

A handwritten signature in blue ink, reading "Michael L. Parson".

MICHAEL L. PARSON  
GOVERNOR

ATTEST:

A handwritten signature in black ink, reading "John R. Ashcroft".

JOHN R. ASHCROFT  
SECRETARY OF STATE

The text of proposed rules and changes will appear under this heading. A notice of proposed rulemaking is required to contain an explanation of any new rule or any change in an existing rule and the reasons therefor. This explanation is set out in the PURPOSE section of each rule. A citation of the legal authority to make rules is also required, and appears following the text of the rule, after the word "Authority."

Entirely new rules are printed without any special symbology under the heading of proposed rule. If an existing rule is to be amended or rescinded, it will have a heading of proposed amendment or proposed rescission. Rules that are proposed to be amended will have new matter printed in boldface type and matter to be deleted placed in brackets.

An important function of the *Missouri Register* is to solicit and encourage public participation in the rulemaking process. The law provides that for every proposed rule, amendment, or rescission there must be a notice that anyone may comment on the proposed action. This comment may take different forms.

If an agency is required by statute to hold a public hearing before making any new rules, then a Notice of Public Hearing will appear following the text of the rule. Hearing dates must be at least thirty (30) days after publication of the notice in the *Missouri Register*. If no hearing is planned or required, the agency must give a Notice to Submit Comments. This allows anyone to file statements in support of or in opposition to the proposed action with the agency within a specified time, no less than thirty (30) days after publication of the notice in the *Missouri Register*.

An agency may hold a public hearing on a rule even though not required by law to hold one. If an agency allows comments to be received following the hearing date, the close-of-comments date will be used as the beginning day in the ninety- (90-) day count necessary for the filing of the order of rulemaking.

If an agency decides to hold a public hearing after planning not to, it must withdraw the earlier notice, file a new notice of proposed rulemaking, and schedule a hearing for a date not less than thirty (30) days from the date of publication of the new notice.

Proposed Amendment Text Reminder:

**Boldface text indicates new matter.**

*[Bracketed text indicates matter being deleted.]*

## TITLE 2 – DEPARTMENT OF AGRICULTURE

### Division 70 – Plant Industries

#### Chapter 14 – Missouri Cannabidiol Oil Rules

#### PROPOSED RESCISSION

**2 CSR 70-14.005 Preemption of All Ordinances and Rules of Political Subdivisions.** This rule outlined the preemption of existing ordinances, rules, and regulations relating to Missouri cannabidiol oil rules.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Agriculture, ATTN: John Brunnert, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102, or online at Agriculture.Mo.Gov/proposed-rules/. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

## TITLE 2 – DEPARTMENT OF AGRICULTURE

### Division 70 – Plant Industries

#### Chapter 14 – Missouri Cannabidiol Oil Rules

#### PROPOSED RESCISSION

**2 CSR 70-14.010 Definitions.** This rule defined regulatory terms.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

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## TITLE 2 – DEPARTMENT OF AGRICULTURE

### Division 70 – Plant Industries

#### Chapter 14 – Missouri Cannabidiol Oil Rules

#### PROPOSED RESCISSION

**2 CSR 70-14.020 Application for a Cultivation and Production Facility License.** This rule outlined application documentation that must be completed and submitted to request a cultivation and production facility license.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.030 Supporting Forms, Documents, Plans, and Other Information to be Submitted with the Applicant's Application for a Cultivation and Production Facility License.** This rule outlined supporting information that must be submitted along with application for a cultivation and production facility license.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Agriculture, ATTN: John Brunnert, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102, or online at [Agriculture.Mo.Gov/proposed-rules/](https://Agriculture.Mo.Gov/proposed-rules/). To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.040 Application – Selection Criteria.** This rule outlined the process by which the department will award a cultivation and production facility license.

*PURPOSE: Missouri Cannabidiol Oil authorization statute*

*(261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Agriculture, ATTN: John Brunnert, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102, or online at [Agriculture.Mo.Gov/proposed-rules/](https://Agriculture.Mo.Gov/proposed-rules/). To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.060 Rejection of Cultivation and Production Facility Application Request for Licensure and the Revocation or Suspension of a License.** This rule outlined reasons for rejection of application and for revocation or suspension of license.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Agriculture, ATTN: John Brunnert, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102, or online at [Agriculture.Mo.Gov/proposed-rules/](https://Agriculture.Mo.Gov/proposed-rules/). To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**



**2 CSR 70-14.070 Cultivation and Production Facility License Expiration.** This rule established the license expiration.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Agriculture, ATTN: John Brunnert, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102, or online at Agriculture.Mo.Gov/proposed-rules/. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION****2 CSR 70-14.080 License not Transferable and Request to Modify or Alter License.** This rule prevented the unapproved transfer of licenses and identified the process for modifying or altering a license.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**

**Chapter 14 – Missouri Cannabidiol Oil Rules****PROPOSED RESCISSION****2 CSR 70-14.090 Cultivation and Production Facility License Stipulations and Requirements.** This rule established license stipulations and requirements.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION****2 CSR 70-14.100 Requirements for Production, Manufacture, Storage, Transportation, and Testing of Hemp and Hemp Extract.** This rule established grower responsibility to maintain and adhere to written policies relating to production, manufacture, storage, transportation, and testing of hemp and hemp extract.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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publication of this notice in the **Missouri Register**. No public hearing is scheduled.

**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.110 Hemp Monitoring System Records to be Maintained for Manufacture, Storage, Testing, and Distribution of Hemp and Hemp Extract.** This rule established the requirement to maintain records pertaining to the manufacture, storage, testing, and distribution of hemp and hemp extract.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.120 Packaging and Labeling of Hemp and Hemp Extract.** This rule established the requirements for packaging and labeling of hemp and hemp extract.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.130 Cultivation and Production Facility and Cannabidiol Oil Care Center Security Measures, Reportable Events, and Records to be Maintained.** This rule identified the requirements for security measures, reportable events, and records to be maintained.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.140 Waste Disposal of Unusable Hemp and Hemp Extract.** This rule established the requirements for storage of all hemp waste and hemp extract waste, the disposal of waste, and the records to maintain.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.150 Pesticide Record Keeping Requirements.**

This rule established the requirement of records to be maintained for known pesticides used within a one- (1-) mile radius of the cultivation and production facility.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.160 Inspection of Premises and Facility of License Holder, Samples Collected for Analysis, Issuance of Search Warrant, and Powers of Director During Investigation or Hearing, When the Director May Report Violations to Prosecuting Attorney for Action.** This rule established the requirement of inspections, samples to be collected for analysis, issuance of search warrant, powers of

the director during investigation or hearing, and reporting of violations to the prosecuting attorney.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.170 Stop Sale, Use, or Removal Orders.** This rule identified the stop sale, use, or removal order and when it will be issued.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 14 – Missouri Cannabidiol Oil Rules**



**PROPOSED RESCISSION**

**2 CSR 70-14.180 Revocation, Suspension, or Modification of a Cultivation and Production Facility License.** This rule gave the director the authority, after inquiry and opportunity for hearing, the ability to revoke, suspend, or modify a cultivation and production facility license.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 14 – Missouri Cannabidiol Oil Rules**

**PROPOSED RESCISSION**

**2 CSR 70-14.190 Penalty for Violations of the Act or Any Regulation Issued Thereunder.** This rule established penalties for violating the act.

*PURPOSE: Missouri Cannabidiol Oil authorization statute (261.265, RSMo) has been repealed.*

*AUTHORITY: section 261.265, RSMo Supp. 2014. Emergency rule filed Oct. 8, 2014, effective Oct. 18, 2014, expired April 15, 2015. Original rule filed Oct. 8, 2014, effective May 30, 2015. Rescinded: Filed Nov. 8, 2023.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 17 – Industrial Hemp**

**PROPOSED RESCISSION**

**2 CSR 70-17.010 Definitions.** This rule defined terms used throughout Chapter 17.

*PURPOSE: Industrial hemp authorization statute (195.773, RSMo) has been repealed.*

*AUTHORITY: section 195.773, RSMo Supp. 2021. Original rule filed Nov. 20, 2018, effective July 30, 2019. For intervening history, please consult the **Code of State Regulations**. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 17 – Industrial Hemp**

**PROPOSED RESCISSION**

**2 CSR 70-17.020 Registration and Permit Application Requirements.** This rule explained the requirements for producer registrations and agricultural hemp propagule and seed permits.

*PURPOSE: Industrial hemp authorization statute (195.773, RSMo) has been repealed.*

*AUTHORITY: section 195.773, RSMo Supp. 2019. Original rule filed Nov. 20, 2018, effective July 30, 2019. Emergency amendment filed Dec. 17, 2019, effective Jan. 2, 2020, terminated May 30, 2020. Amended: Filed Sept. 30, 2019, effective May 30, 2020. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.*

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comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 17 – Industrial Hemp**

**PROPOSED RESCISSION**

**2 CSR 70-17.030 State and Federal Fingerprint Criminal History Background Check Requirements.** This rule explained the state and federal fingerprint criminal history background check requirements.

*PURPOSE: Industrial hemp authorization statute (195.773, RSMo) has been repealed.*

*AUTHORITY: section 195.773, RSMo Supp. 2019. Original rule filed Nov. 20, 2018, effective July 30, 2019. Emergency amendment filed Dec. 17, 2019, effective Jan. 2, 2020, terminated May 30, 2020. Amended: Filed Sept. 30, 2019, effective May 30, 2020. Rescinded: Filed Nov. 8, 2023.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 17 – Industrial Hemp**

**PROPOSED RESCISSION**

**2 CSR 70-17.050 General Provisions for Registered Producers and Agricultural Hemp Propagule and Seed Permit Holders.** This rule explained general provisions for registered producers and agricultural hemp propagule and seed permit holders.

*PURPOSE: Industrial hemp authorization statute (195.773, RSMo) has been repealed.*

*AUTHORITY: section 195.773, RSMo Supp. 2019. Original rule filed Nov. 20, 2018, effective July 30, 2019. Emergency amendment filed Dec. 17, 2019, effective Jan. 2, 2020, terminated May 30, 2020. Amended: Filed Sept. 30, 2019, effective May 30, 2020. Rescinded: Filed Nov. 8, 2023.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 17 – Industrial Hemp**

**PROPOSED RESCISSION**

**2 CSR 70-17.070 Industrial Hemp Program Fees.** This rule explained registration, permit, and other related fees.

*PURPOSE: Industrial hemp authorization statute (195.773, RSMo) has been repealed.*

*AUTHORITY: section 195.773, RSMo Supp. 2019. Original rule filed Nov. 20, 2018, effective July 30, 2019. Emergency amendment filed Dec. 17, 2019, effective Jan. 2, 2020, terminated May 30, 2020. Amended: Filed Sept. 30, 2019, effective May 30, 2020. Rescinded: Filed Nov. 8, 2023.*

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**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 70 – Plant Industries**  
**Chapter 17 – Industrial Hemp**

**PROPOSED RESCISSION**

**2 CSR 70-17.080 Site Access for Missouri Department of Agriculture (MDA) and Law Enforcement Inspection.** This rule explained the site access requirements.

*PURPOSE: Industrial hemp authorization statute (195.773, RSMo) has been repealed.*

*AUTHORITY: section 195.773, RSMo Supp. 2019. Original rule filed Nov. 20, 2018, effective July 30, 2019. Emergency amendment filed Dec. 17, 2019, effective Jan. 2, 2020, terminated May 30, 2020. Amended: Filed Sept. 30, 2019, effective May 30, 2020. Rescinded:*

Filed Nov. 8, 2023.

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**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 17 – Industrial Hemp**

**PROPOSED RESCISSION**

**2 CSR 70-17.100 Sampling Requirements and Results of Analysis.** This rule explained the sampling requirements and results of analysis for the program.

**PURPOSE:** Industrial hemp authorization statute (195.773, RSMo) has been repealed.

**AUTHORITY:** section 195.773, RSMo Supp. 2021. Original rule filed Nov. 20, 2018, effective July 30, 2019. For intervening history, please consult the **Code of State Regulations**. Rescinded: Filed Nov. 8, 2023.

**PUBLIC COST:** This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.

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**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 17 – Industrial Hemp**

**PROPOSED RESCISSION**

**2 CSR 70-17.110 Industrial Hemp Plant Monitoring System Requirements.** This rule explained the industrial hemp plant monitoring system requirements for viable industrial hemp.

**PURPOSE:** Industrial hemp authorization statute (195.773, RSMo) has been repealed.

**AUTHORITY:** section 195.773, RSMo Supp. 2019. Original rule filed Nov. 20, 2018, effective July 30, 2019. Emergency amendment filed Dec. 17, 2019, effective Jan. 2, 2020, terminated May 30, 2020. Amended: Filed Sept. 30, 2019, effective May 30, 2020. Rescinded: Filed Nov. 8, 2023.

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**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 17 – Industrial Hemp**

**PROPOSED RESCISSION**

**2 CSR 70-17.120 Revocation of Registration or Permit.** This rule explained registration and permit revocations.

**PURPOSE:** Industrial hemp authorization statute (195.773, RSMo) has been repealed.

**AUTHORITY:** section 195.773, RSMo Supp. 2019. Original rule filed Nov. 20, 2018, effective July 30, 2019. Emergency amendment filed Dec. 17, 2019, effective Jan. 2, 2020, terminated May 30, 2020. Amended: Filed Sept. 30, 2019, effective May 30, 2020. Rescinded: Filed Nov. 8, 2023.

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**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Agriculture, ATTN: John Brunnert, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102, or online at [Agriculture.Mo.Gov/proposed-rules/](https://Agriculture.Mo.Gov/proposed-rules/). To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

**TITLE 2 – DEPARTMENT OF AGRICULTURE  
Division 70 – Plant Industries  
Chapter 17 – Industrial Hemp**

**PROPOSED RESCISSION**

**2 CSR 70-17.130 Agricultural Hemp Seed Requirements.** This rule designated the labeling requirements for agricultural

hemp seed and also designated restricted weed seeds.

**PURPOSE:** Industrial hemp authorization statute (195.773, RSMo) has been repealed.

**AUTHORITY:** section 195.773, RSMo Supp. 2019. Emergency rule filed Dec. 17, 2019, effective Jan. 2, 2020, terminated May 30, 2020. Original rule filed Sept. 30, 2019, effective May 30, 2020. Rescinded: Filed Nov. 8, 2023.

**PUBLIC COST:** This proposed rescission will not cost public entities more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Agriculture, ATTN: John Brunnert, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102, or online at [Agriculture.Mo.Gov/proposed-rules/](http://Agriculture.Mo.Gov/proposed-rules/). To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

## TITLE 2 – DEPARTMENT OF AGRICULTURE

### Division 80 – State Milk Board

#### Chapter 5 – Inspections

#### PROPOSED AMENDMENT

**2 CSR 80-5.010 Inspection Fees.** The department is amending the purpose statement and section (1).

**PURPOSE:** This amendment sets the inspections fees for Fiscal Year 2025.

**PURPOSE:** This rule complies with section 196.945, RSMo, to set inspection fees for Fiscal Year [2024] 2025 for milk produced on farms inspected by the State Milk Board and milk imported from points beyond the limits of routine inspection.

(1) The inspection fee for Fiscal Year [2024] 2025 (July 1, [2023] 2024–June 30, [2024] 2025) shall be four [and a quarter] cents (4[.25]¢) per hundred weight on milk produced on farms inspected by the State Milk Board or its contracted local authority and four cents (4¢) per hundred weight on milk imported from areas beyond the points of routine inspection.

**AUTHORITY:** section 196.939, RSMo 2016. Original rule filed April 12, 1977, effective Sept. 11, 1977. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Nov. 7, 2023.

**PUBLIC COST:** This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement of support of or in opposition to this proposed amendment with the Missouri

Department of Agriculture, Amy Luecke, PO Box 630, Jefferson City, MO 65102 or by email to [amy.luecke@mda.mo.gov](mailto:amy.luecke@mda.mo.gov). To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. A public hearing is scheduled for January 17, 2024, from 10–11 a.m. at Missouri Department of Agriculture, 1616 Missouri Boulevard, Jefferson City, MO 65109 in the State Milk Board Office.

## TITLE 6 – DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT

### Division 10 – Commissioner of Higher Education

#### Chapter 9 – Consumer Information

#### PROPOSED AMENDMENT

**6 CSR 10-9.010 Rules for the Posting of Consumer Information.** The department is amending the purpose statement and sections (1)-(3).

**PURPOSE:** This amendment clarifies definitions and the processes public institutions must use when providing required consumer disclosures.

**PURPOSE:** This rule describes the information that public institutions of higher education must post on their [web site] websites.

(1) Definitions.

(A) The term “course” shall mean any regularly scheduled instructional activity[;]-

1. For which, upon successful completion thereof, enrolled students are given credit that can be applied to meet the requirements for achieving a degree, certificate, or similar academic award; or

2. That provides remedial instruction to students enrolled in the institution;

3. But need not include thesis or dissertation supervision; independent study; directed study or reading courses; internship supervision; individual lessons, mentoring, or supervised experiences; or any other similar activity with such a low number of enrolled students as to allow respondents to be personally identified.

(B) The term “course information” shall include a schedule listing all courses that will be offered during an academic term, all sections of each course, the name(s) **and credentials** of the faculty member(s) who will teach each class, and the time and location at which each course will be offered.

(C) The term “credentials” shall include the highest post-secondary degree or certificate earned by the faculty member and the faculty member’s [rank] title (e.g., full professor, **adjunct professor, part-time professor, graduate student, graduate assistant, and/or** teaching assistant).

(D) The term “department” means the **Missouri Department of Higher Education and Workforce Development**.

[(D)](E) The terms “faculty” and “faculty member” shall refer to each person assigned full or partial responsibility for delivery of academic course(s) at a Missouri public higher education institution [and includes but is not limited to the following categories: **adjunct, part-time, and full-time instructors and lecturers; and graduate students and graduate assistants who teach all or part of any course. The terms “faculty” and “faculty member” shall not include guest speakers, tutors, and**



*practicum or internship supervisors*].

[(E)](F) The term “feasible” shall mean capable of being performed.

[(F)](G) The terms “instructor ratings by students” and “ratings” shall mean certain evaluative information, as designated by each institution, collected at least annually, provided by students enrolled in a course about the performance of the faculty member(s) responsible for delivery of all or part of the course. Ratings posted on an institution’s *[web site] website* need not include all information collected in regularly conducted evaluations of faculty by students and may consist of information gathered specifically for publication on the institution’s *[web site] website*.

[(G)](H) The term “post” shall mean to publish on an institution’s *[web site] website*.

[(H)](I) The terms “public higher education institution” and “institution” shall mean an *[educational institution] approved public institution* as defined in section *[173.205.2 or 173.205.3] 173.1102*, RSMo.

[(I)](J) The term “section” shall mean:

1. In cases where more than one (1) course with the same prefix, course number, and course title are offered, each distinct offering in which students may enroll; and/or

2. Each separate subdivision within one (1) course in which students break into groups in a formal manner to discuss and/or practice course content.

(2) Each institution shall post each of the following on a portion of its *[web site] website* that is available to the general public without a login, student ID, user ID, or other password, except that no institution shall be required to post any item the publication of which would constitute a violation of state or federal law:

(A) The Names and Credentials of *[a]All Faculty Members*. This information must be posted no later than the first day of the first academic term starting on or after August 1, 2008, and for each academic term thereafter*[/]*;

[(B) *Each Faculty Member’s Credentials. This information must be posted no later than the first day of the first academic term starting on or after August 1, 2008, and for each academic term thereafter.*]

[(C)](B) *[No later than ten (10) calendar days before the first day that any student may enroll for the next academic term, all available course information for the next academic term. If course information is not available ten (10) calendar days before the first day that any student may enroll for the next academic term, the institution shall post the information on its web site as soon as the information is available. If course information changes at any time before the conclusion of the semester, the institution must update its web site to reflect the change(s).]* **All Course Information.** This information must be posted before enrollment begins for the first academic term starting on or after August 1, 2008, and every academic term thereafter. **Course information must thereafter be posted no later than ten (10) calendar days before the first day that any student may enroll for the next academic term. If course information is not available ten (10) calendar days before the first day that any student may enroll for the next academic term, the institution shall post the information on its website as soon as the information is available. If course information changes at any time before the conclusion of the semester, the institution must update its website to reflect the change(s).**

(3) Where feasible, each institution shall post on its *[web site] website* instructor ratings by students, except that no

institution shall be required to post any item the publication of which would constitute a violation of state or federal law.

(A) The ratings must include~~:~~ 1. *The most recent ratings available, or 2. A] a faculty member’s ratings for multiple academic terms, [whether data for each term are presented separately or in the aggregate form, so long as the ratings posted include] including* the most recent ratings available.

(B) Each institution may determine whether to post each faculty member’s ratings~~:~~—

1. As an aggregate representing ratings received for all courses taught by that faculty member; or

2. For each individual course taught by the faculty member.

(F) If the *[Missouri Department of Higher Education (] department)]* determines that the ratings posted by an institution do not provide sufficient information **as prescribed by the authorizing statute and this rule**, that institution shall work cooperatively with the department to develop ratings that do *[provide information the department deems sufficient] comply with the requirements of the authorizing statute and this rule*.

(G) Ratings must be posted on a portion of the institution’s *[web site] website* that may be viewed by currently enrolled students and by all new students participating in the enrollment process at the institution.

*AUTHORITY: section 173.1004, RSMo Supp. [2007] 2023. Original rule filed Oct. 25, 2007, effective May 30, 2008. Amended: Filed Nov. 9, 2023.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Higher Education and Workforce Development, 301 W. High Street, Jefferson City, MO 65101. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

## TITLE 12 – DEPARTMENT OF REVENUE

### Division 10 – Director of Revenue

#### Chapter 2 – Income Tax

#### PROPOSED AMENDMENT

**12 CSR 10-2.015 [Employers’] Withholding of Tax.** The department is amending the title, purpose statement, sections (3), (5), (8)–(10), (12), (17)–(20), (22)–(24), (26)–(30), removing sections (1), (2), (4), (6), (11), (15), (16) and (21), and renumbering as necessary.

*PURPOSE: This amendment, among other things, updates filing information and information about the quarter-monthly payment frequency.*

*PURPOSE: This rule provides [a guide to employers in properly fulfilling their responsibilities of] guidance for the withholding of Missouri income taxes from [the] wages [of employees] or*

*retirement income.*

[(1) General Information. The Missouri general assembly in 1972 enacted Senate Bill 549, a new Missouri income tax law. This law adopts many provisions and terms of the Internal Revenue Code. Its withholding provisions are applicable to wages paid after December 31, 1972. The "Missouri Employer's Tax Guide" and this rule are designed to assist employers in withholding Missouri income tax from wages paid from sources in Missouri. An employer may generally follow the provisions of the Internal Revenue Service (IRS) Publication 15 (Circular E), Employer's Tax Guide relating to withholding income tax. An employer already assigned a Missouri tax identification number will not need to obtain a new one. If a business is discontinued, transferred, or sold, the employer must file a Final Report, Form 5633, to close the employer's withholding account. If the business of another employer is acquired, do not use the number assigned to that business; a new number must be obtained.

(2) Employers. An employer is any person, firm, corporation, association, fiduciary of any kind, or other type of organization for whom an individual performs service as an employee, unless the person or organization for whom the individual performs service does not have control of the payment of compensation for the service (section 143.191, RSMo). The term employer means the person, including all government agencies, who controls the payment of the compensation. An employer required to withhold Missouri income tax is personally liable for the tax. Any amount of tax actually deducted and withheld by an employer is a special fund in trust for the director of revenue (section 143.241, RSMo). An employee does not have a right of action against the employer in respect to any money deducted and withheld from his or her wages if it is paid over to the director of revenue in good faith compliance with the Missouri Income Tax Law.]

[(3)](1) Registration of Employers. Every employer required to deduct and withhold any amount of tax under section 143.191, RSMo, must register with the Missouri Department of Revenue by completing the Missouri Tax Registration Application[,] Form [DOR-]2643 or through the online business registration feature on the Missouri Department of Revenue's website. A [permanent registration] Missouri tax identification number will be assigned. A new [application] registration is required, and a new Missouri tax identification number will be assigned, when any change in ownership or ownership type occurs. An employer who receives a new Missouri tax identification number as a result of a change in ownership type must file a Final Report[,] Form 5633, to close the old account. These Missouri tax identification numbers are not transferable [and should be referred to]. It is recommended that the Missouri tax identification number be included in all reports and correspondence from the employer to the Missouri Department of Revenue concerning withholding. If a business is discontinued, transferred, or sold, or if an employer closes or indefinitely ceases to pay wages, the employer must close the employer's withholding account by filing a Final Report (Form 5633). If the business of another employer is acquired, do not use the Missouri tax identification number assigned to that business; a new Missouri tax identification number must be obtained.

[(4) Employer With More Than One (1) Payroll Unit—Complex Employer. If a consolidated report and remittance of the tax

withheld cannot be made by the employer because of the complexity of the organization, branch offices, or divisions may be designated as withholding agents. These agents can perform the actual withholding and remitting. However, regardless of any internal arrangements which may be established by the complex employer, the legal responsibility and liability under the law still rests with the home office. If the complex employer has designated withholding agents, and the agents wish to claim the compensation deduction, only one (1) agent will be entitled to the full deduction and the remaining agents will be entitled to one-half of one percent (1/2%) deduction of income taxes withheld if the returns are filed timely.]

[(5)](2) Seasonal. If an employer is only open for several months out of the year, the employer may register as a seasonal employer on Form 2643. Notwithstanding any section of this rule to the contrary, a seasonal employer is not required to file the Employer's Return of Income Taxes Withheld (Form MO-941) for the withholding tax periods that the employer indicates to the Missouri Department of Revenue it will not have employees, if the seasonal employer does not pay wages during such periods.

[(6) Employees. The term employee for Missouri withholding purposes has the same meaning as it has for federal withholding as set forth in Publication 15, (Circular E), Employer's Tax Guide. This definition is the same for Missouri residents and nonresidents.]

[(7)](3) Wages and Employees. The term wages for Missouri withholding purposes [has the same meaning as it has for federal withholding as set forth in Publication 15, (Circular E), Employer's Tax Guide. Wages include all pay given to an employee for services performed. The pay may be in cash or in other forms. It includes salaries, vacation allowances, bonuses, and commissions, regardless of how measured or paid] means wages as defined by section 3401(a) of the Internal Revenue Code of 1986, as amended. The term employee for Missouri withholding purposes has the same meaning as used in section 3401(a) of the Internal Revenue Code of 1986, as amended.

[(8)](4) Interstate Transportation Employees. An employer is not required to withhold Missouri income tax from the wages of an interstate transportation employee if such withholding requirement is prohibited by an applicable federal statute, or if a federal statute exempts all the wages paid by an employer to the interstate transportation employee from Missouri income tax. For example, under 49 U.S.C. Section 11502, the compensation paid by certain rail carriers to employees who perform regularly assigned duties on a railroad in more than one (1) state is subject to income tax only in the employee's state of residence.

[(A) Rail, Motor, and Motor Private Carriers. 49 U.S.C. section 11504, limits state taxation on wages of employees of rail, motor, and motor private carriers. Missouri withholding is required on rail, motor, and motor private carrier employees whose state of residence is Missouri. Employees of rail carriers and motor carriers who perform regularly assigned duties in more than one (1) state are subject to state income tax only in their state of residency.

(B) Air and Water Carriers. 49 U.S.C. sections 1512 and 11504, limit taxation on wages of employees of air and water carriers to the employee's state of residence, and to the state in which the employee earns more than fifty percent (50%) of the wages paid by the air or water carrier if different from the



*state of residence.]*

**[(9)](5) Nonresident Employees [Subject to Withholding].** If a nonresident employee performs all services within Missouri, tax shall be withheld from all wages paid as in the case of a resident. **If a nonresident employee performs all services outside Missouri, his or her wages are not subject to Missouri withholding.** If services are performed partly within and partly *[without]* outside the state, **the nonresident employee shall provide a completed Certificate of Nonresidence or Allocation of Withholding Tax (Form MO W-4A) to the employer, and** only wages paid for services performed within Missouri are subject to Missouri withholding tax. If only a portion of an employee's wages is subject to Missouri withholding tax, then the amount of Missouri tax required to be withheld is calculated using a percent of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percent, which is determined by dividing the wages subject to Missouri withholding tax by the total federal wages.

(A) Example: Nonresident earns \$20,000 in wages, \$12,000 from Missouri sources. Missouri withholding would be 60% ( $\$12,000 \div \$20,000$  equals 60%) of the withholding required on \$20,000. Therefore, if \$100 per month should be withheld for an individual earning \$20,000, then for this nonresident, \$60 should be withheld each month ( $100 \times 60\% = \$60$ ).

**[(10)](6) Resident of Missouri Employed in Another State.** A Missouri resident paying income tax to another state because of employment in that state may *[file]* **complete and provide to the employer** a Withholding Affidavit for Missouri Residents<sup>[,]</sup> (Form MO W-4C). If the employee does not complete **and provide the** Form MO W-4C, the employer may withhold Missouri taxes on **wages** for all services performed, regardless of where performed. All *[income]* **wages** received for services performed in another state not having a state income tax *[is]***are** subject to Missouri withholding. If services are performed partly within and partly *[without]* outside the state, only wages paid for that portion of the services performed within Missouri are subject to Missouri withholding tax, provided that the services performed in the other state are subject to the other state's withholding provisions. If a service is partly within and partly *[without]* outside Missouri and only a portion of an employee's wages is subject to Missouri withholding tax, then the amount of Missouri tax required to be withheld is calculated using a percentage of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percent, which is determined by dividing the wages subject to Missouri withholding tax by the total federal wages.

(A) Example: A resident employee earns \$1,500 per month and is single. The employee performs 40% of his or her services in Kansas. The remaining 60% of the employee's services are performed in Missouri. If the total withholding on all earnings is \$40 per month, the actual withholding for Missouri would be \$24 ( $\$40 \times 60\% = \$24$ ).

**[(11) Missouri Employer with Nonresident Employees.** If a nonresident employee performs all services outside Missouri, his or her wages are not subject to Missouri withholding. A nonresident employee performing services in more than one (1) state is subject to withholding as outlined in section (9).]

**[(12)](7) Supplemental Wage Payments.** If supplemental wages are paid, such as bonuses, commissions, **a lump-sum distribution from the employer**, overtime pay, back pay, including retroactive wage increases or reimbursements for nondeductible moving expenses in the same payment with regular wages, Missouri income tax shall be withheld as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period. If supplemental wages are paid in a different payment from regular wages, the method of withholding income tax depends in part on whether income tax is withheld from the employee's regular wages.

(A) If income tax *[has been]* is withheld from the employee's regular wages, choose either one (1) of the following methods for withholding income tax on the supplemental wages:

1. Method One. Withhold at a flat percentage rate that is *[the lower of a) five and four tenths percent (5.4%) or b)]* **equal to** the highest individual income tax rate determined under section 143.011, RSMo, for the current tax year of the supplemental wages; or

2. Method Two. Add the supplemental wages to the employee's regular wages paid to the employee within the same calendar year for the payroll period and determine the income tax to be withheld as if the aggregate amount were one (1) payment. Subtract the tax already withheld from the regular wage payment and withhold the remaining tax from the supplemental wage payment.

(B) If income tax has not been withheld from the regular wages (for example, where an employee's *[withholding exemption]* **standard deduction** exceeds his or her wages), use Method Two described in paragraph **[(12)](7)(A)2.** of this rule. Add the supplemental wages to the regular wages paid within the same calendar year for the payroll period and withhold income tax on the total amount as though the supplemental wages and regular wages were one (1) payment for a regular payroll period.

**[(13)](8) Tips Treated as Supplemental Wages.** Employers must withhold Missouri income tax based upon total tips reported by the employee, unless the amount of tips received by the employer and remitted to the employee is greater in which case the greater amount shall be withheld. If an employee shares tips, the employer shall withhold only from the employee who actually receives the shared tips. Employers shall withhold income tax on tips using the same options indicated for withholding on supplemental wage payments.

**[(14)](9) Vacation Pay.** Vacation pay received by an employee is subject to withholding as though it were a regular wage payment made for the payroll periods during the vacation. If vacation pay is paid in addition to regular wages for the vacation period, the vacation pay is treated as a supplemental wage payment. An employee who is not a resident of Missouri but works in Missouri is subject to withholding on his or her vacation pay.

**[(15) Lump-Sum and Periodic Distribution.** Missouri follows the federal guidelines for lump-sum and periodic distributions. A lump-sum distribution is withheld at a flat rate that is the lower of a) five and four tenths percent (5.4%) or b) the highest individual income tax rate determined under section 143.011, RSMo, for the current tax year. If a periodic distribution, follow the computer formula or tax tables.

**(16) Determining Proper Amount to Withhold.** To determine income tax withholding, take into account—

(A) *Wages paid during the payroll period, including tips and vacation pay; and*

(B) *Filing status, as there are separate withholding calculations for single, married, and head of household employees.]*

(10) **Retirement Income.** Every Missouri resident receiving retirement income or a pension from an entity in this state may elect to have an amount withheld as a payment of state income tax provided such income is taxable in this state. The recipient should determine the amount to be withheld and file Withholding Certificate for Pension or Annuity Statements (Form MO W-4P) with the administrator of his or her retirement or pension plan. The administrator of the retirement or pension plan must retain the Form MO W-4P for a minimum of three (3) years after the date the taxes to which they relate become due, or the date the taxes are paid, whichever is later.

[(17)](11) **Exemption for [Nontaxable] Certain Individuals.** This section applies to a Missouri nonresident performing services in Missouri or a Missouri resident. Exemption from withholding for an individual is valid only if the employee submits to the employer a completed **Employee's Withholding Allowance Certificate** Form MO W-4 [(Employee's Withholding Allowance Certificate)], certifying that the employee has no income tax liability from the previous year and expects none for the current year. The employee must file a Form MO W-4 annually if the employee wishes to continue to be exempt.

[(18)](12) **Employee Withholding Certificate.** Each employee **subject to Missouri income tax** is required to *[file a completed]* **complete and provide to the employee's employer** a Form MO W-4 that reflects the filing status on his or her income tax return. The Form MO W-4 must be used by the employer to determine the amount of Missouri income tax which must be withheld from each paycheck. If an employee has more than one (1) employer, he or she may want to withhold an additional amount on Line 2 of Form MO W-4 for his or her principal employer to ensure that the total amount withheld approximates the actual income tax liability. Failure to withhold enough from each payroll period could cause an employee to be subject to underpayment penalties. If an employee expects to have income other than his or her wages, or income from multiple jobs, he or she may request additional amounts be withheld in addition to the standard withholding calculations that are based on the standard deduction for the filing status indicated on the Form MO W-4. The additional amount should be included on Form MO W-4, Line 2. Employees who expect to receive a refund (as a result of itemized deductions, modifications, or tax credits) on their tax returns may direct the employer to only withhold the amount indicated on Form MO W-4, Line 3, in which case the employer will not use the standard calculations for withholding. If the employee does not indicate an amount to be withheld or if the amount indicated is more than is available for the payroll period, the employer will use the standard calculations. Employers are required to submit a copy of each completed Form MO W-4 or an equivalent form for each new employee to the Missouri Department of Revenue within twenty (20) calendar days of hire. "Date of hire" is defined as the date the employee reports to work or the date the employee signs the federal W-4 form, whichever is earlier. The department will in turn forward the Form MO W-4 to the Division of Child Support Enforcement.

(13) **Determining Amount to be Withheld.** Except as otherwise provided in this rule, an employer required to deduct and withhold tax under sections 143.191, RSMo, must withhold the amount of tax set forth for that withholding tax period in the withholding tables published by the Missouri Department of Revenue, or by using a percentage withholding formula published by the Missouri Department of Revenue. To determine income tax withholding, an employer must take into account wages paid during the withholding tax period, as well as filing status, as there are different withholding calculations or amounts for single, married, and head of household employees.

[(19)](A) **Withholding Tables.** *[Withholding tables prepared by the Missouri Department of Revenue take into account allowable deductions; therefore withholding]* **Withholding using the withholding tables prepared by the Missouri Department of Revenue** is based on *[gross]* wages *[before any deductions, such as Federal Insurance Contribution Act (FICA), state unemployment insurance, pension funds, or insurance, etc.]*. In determining the amount of tax to be withheld, the employer should use the table for the correct payroll period – daily, weekly, bi-weekly, semimonthly, and monthly periods. Any other period would be a miscellaneous pay period. Tables show wage brackets in the two (2) left-hand columns. The filing status is shown at the top of each of the remaining columns.

[(20)](B) **Percentage Withholding Formula.** A percentage withholding formula has been published by the director of revenue and it may be used on electronic data processing equipment for withholding Missouri income tax. *[Any other method must be submitted to and approved by the director of revenue.]* Missouri withholding is calculated by subtracting the annual standard deduction from the employee's annual *[gross income]* wages and multiplying the result by the applicable tax rate. The formula is illustrated in the "Employer's Tax Guide (Form 4282)."

[(21) **Filing Frequency Requirements.** *Missouri withholding returns must be filed by the due date as long as an account is maintained with the Missouri Department of Revenue even if there was no payroll for the reporting period. Returns must be filed each reporting period, even though there may not have been any tax withheld. There are four (4) filing frequencies: quarter-monthly, monthly, quarterly, and annually (section 143.221 and 143.225, RSMo). A newly registered employer is initially assigned a filing frequency on the basis of the employer's estimation of future withholdings. If the assigned filing frequency differs from the filing requirements established by statute, it is the employer's responsibility to immediately notify the Department of Revenue. The time for filing shall be as follows:*

(A) **Quarter-Monthly.** *Employers required to withhold nine thousand (\$9,000) or more per month for at least two (2) months during the preceding twelve (12) months shall file on a quarter-monthly basis;*

(B) **Monthly.** *Employers required to withhold five hundred dollars (\$500) per month for at least two (2) months during the preceding twelve (12) months shall file on a monthly basis;*

(C) **Quarterly.** *Employers not required to file and pay taxes withheld on a monthly basis who withheld at least twenty dollars (\$20) per quarter during at least one (1) quarter of the preceding four (4) quarters shall file on a quarterly basis; and*

(D) **Annually.** *Employers required to withhold less than twenty dollars (\$20) during any of the preceding four (4) quarters shall file on an annual basis.]*

**[(22)](14) Form MO-941 Reporting Requirement.** Every employer withholding Missouri income tax from employee's wages is required by statute to report and remit the tax to the state of Missouri *[on] with* the Employer's Return of Income Taxes Withheld (Form MO-941). *See regulation 12 CSR 10-2.016 for information on the requirements for employers to remit payments on Quarter-Monthly accounts] or, for a quarter-monthly filer, as specified in section (16) of this rule.*

(A) *[A separate reporting form must be filed for each reporting period. A personalized booklet of reporting forms detailing the employer's name, address, employer identification number, filing frequency, and due date is provided to each active account. If an employer misplaces, damages, or does not receive the necessary reporting forms, replacement forms should be requested, allowing sufficient time to file a timely return. If a blank form is used, t]The employer's name, address, and Missouri tax identification number must appear as filed on previous returns and the period for which the remittance is made must be indicated. [Failure to receive reporting forms does not relieve the employer of responsibility to report and remit tax withheld.] To avoid the issuance of non-filer notices, [I]f an employer temporarily ceases to pay wages or has no payroll for a reporting period, a return must still be filed for each period indicating that no tax was withheld. [Failure to do so will result in the issuance of non-filer notices.]*

**[(B)](15) Annual Filing of Forms W-2, 1099-R, and MO W-3.** For each year an employer is required to withhold Missouri income tax, the employer must also file with the Missouri Department of Revenue copies of all Forms W-2 and Forms 1099-R issued to employees subject to Missouri income tax, which shall be accompanied by a completed Transmittal of Tax Statements (Form MO W-3). This filing requirement applies only where the employer has paid or credited one thousand two hundred dollars (\$1,200) or more to such an employee, and only if the Form W-2 or Form 1099-R is required to be filed with the United States Internal Revenue Service. The due date for this filing requirement is February 28 following the year for which the Forms W-2 or 1099-R were issued. However, for employers with two hundred and fifty (250) or more employees required to file Form(s) W-2 electronically, the due date to file the Form(s) W-2 is January 31 following the year for which the Form(s) W-2 were issued. Unless a copy of a waiver of the federal requirement to file electronically has been filed with the Missouri Department of Revenue, employers with two hundred and fifty (250) or more employees must file the Form(s) W-2 electronically. Do not include the fourth quarter or twelfth month return with the Form W-2(s)/1099R(s) and Form MO W-3. The last annual remittance must be sent separately with Form MO-941. *[Employers with two hundred fifty (250) or more employees are required to submit these items electronically by the last day of January. Paper filers are required to submit copies of all withholding statements by the last day of February.]*

(A) **Filing by Mail or Non-Electronic Delivery.** Paper filings must also be accompanied by a list, preferably an adding machine tape or a computer printout, of the total amount of the Missouri income tax withheld *[as]* shown on all "Copy 1s" of Form W-2 and Form 1099-R. *[Large numbers of forms may be forwarded to the Department of Revenue in packages of convenient size. Each package must be identified with the name and account number of the employer and the packages must be consecutively numbered. Any employee's copies of the Withholding Statement (Form W-2 or Form*

*1099-R) which cannot be delivered to the employee after reasonable effort is exerted, must be kept by the employer for at least four (4) years.]* The Department of Revenue will accept computer-produced magnetic tape **or digital** records, including those stored in compact discs or flash drives, instead of the paper Form W-2 or Form 1099-R. The employer must meet tape data **or digital** file specifications which are *[established]* included in the "Employer's Tax Guide" (Form 4282) published annually by the Department of Revenue. *[The department follows specifications outlined in Social Security Administration Publication 42-007. Employers must also include the Supplemental record (Code S or Code 1 S).]*

(C) *If an employer closes or ceases to pay wages, a Final Report, Form 5633 must be filed. This form, which is included in the voucher booklet, is provided to all active accounts.]*

(B) **Electronic Filing.** Electronic filing must be completed through the webpage or online portal specified on the Missouri Department of Revenue's website. Electronic filing of Form(s) W-2 and Form(s) 1099 must be completed in a manner consistent with the "Missouri Employer Reporting of W-2s Instructions and Specifications Handbook" and "Missouri Employer Reporting of 1099 Instructions and Specifications Handbook," respectively, which are published annually by the Missouri Department of Revenue. A separate Form MO W-3 is not required if the Form(s) W-2 and Form(s) 1099 are electronically filed.

**[(23)](16) Time and Place for Filing Returns and Remitting Tax.**

(A) All returns and remittances must be filed with the Department of Revenue at the specific mailing address indicated on the form<sup>[,]</sup>, using an electronic filing and payment method provided by the Missouri Department of Revenue, or as otherwise provided in this rule. There are three (3) filing frequencies: monthly, quarterly, and annually, with some monthly filers being required to make quarter-monthly payments. A newly registered employer is initially assigned a filing frequency on the basis of the employer's estimation of future withholdings. If the assigned filing frequency differs from the filing requirements established by statute or rule, it is the employer's responsibility to immediately notify the Department of Revenue. The dates on which the returns and payments are due are as follows:

1. **Quarter-Monthly** *[(see 12 CSR 10-2.016)].* Employers required to withhold nine thousand (\$9,000) or more per month for at least two (2) months during the preceding twelve (12) months shall remit payment to the Missouri Department of Revenue on a quarter-monthly basis. The quarter-monthly periods are<sup>[,]</sup> the first seven (7) days of a calendar month; the eighth to the fifteenth day of a calendar month; the sixteenth to the twenty-second day of a calendar month; and the twenty-third day through the last day of a calendar month. *[Payments]* Notwithstanding any provision of this rule to the contrary, remittances must be made electronically within three (3) banking days after the end of the quarter-monthly period *[or received by the Department of Revenue or its designated depository within four (4) banking days after the end of the quarter-monthly period]*. Banking days shall not include Saturday, Sunday, or legal holidays. If there is no payroll during a quarter-monthly period, no quarter-monthly payment is necessary for that quarter-monthly period. Quarter-monthly filers are required to pay by use of an electronic funds payment system established by the department. If quarter-monthly filers are unable to use the electronic funds payment system, alternative electronic payment methods are outlined in the "Employer's Tax Guide"



Form 4282. An Employer's Return of Income Taxes Withheld (Form MO-941) reconciling the quarter-monthly payments and detailing any underpayment of tax *[is due]* shall be filed by the fifteenth day of the following month except for the third month of a quarter in which case the Employer's Return of Income Taxes Withheld (Form MO-941) *[is due]* shall be filed the last day of the succeeding month;

2. Monthly. **Employers required to withhold five hundred dollars (\$500) per month for at least two (2) months during the preceding twelve (12) months shall file on a monthly basis.** Return and payment must be made by the fifteenth day of the following month except for the third month of a quarter in which case the return is due the last day of the succeeding month;

3. Quarterly. **Employers not required to file and pay taxes withheld on a monthly basis who withheld at least one hundred dollars (\$100) per quarter during at least one (1) quarter of the preceding four (4) quarters shall file on a quarterly basis.** Return and payment must be made on or before the last day of the month following the close of the calendar quarter; and

4. Annually. **Employers required to withhold less than one hundred dollars (\$100) during each of the preceding four (4) quarters shall file on an annual basis.** Return and payment must be made on or before January 31 of the succeeding year.

(B) When the due date falls on a Saturday, Sunday, or legal holiday in this state, the return and payment will be considered timely if made on the next business day (section 143.851, RSMo).

(C) An employer who has been placed on a quarter-monthly payment frequency who has not withheld nine thousand dollars (\$9,000) or more in two (2) months of the prior twelve (12) months, may request permission from the Department of Revenue to pay on a less frequent basis. An employer that has been placed on a quarter-monthly payment frequency must pay on a quarter-monthly basis for a minimum of twelve (12) months before obtaining a change in payment frequency.

*[(24)](17)* Correcting Mistakes in Reporting or Withholding.

(A) Overpayment and Refund. If withholding tax has been over-reported, the employer must file an Amended Employer's Return of Income Taxes Withheld, Form MO-941, along with supporting documentation, such as a copy of the payroll ledger, records, or W-2s. A claim for credit or refund of an overpayment of withheld tax must be filed by the taxpayer within three (3) years from the time the return was filed or two (2) years from the time the tax was paid, whichever period expires later. If no return was filed by the taxpayer, a claim for credit or refund must be filed within two (2) years from the time the tax was paid. If the employer will be requesting a refund of the overpayment, an Employer Withholding Tax Refund Request (Form 4854) must be attached to the Amended Employer's Return of Income Taxes Withheld (Form MO-941). No claim for credit or refund will be allowed after the expiration of the period of limitation prescribed in section 143.801, RSMo. Pursuant to section 143.781.3, RSMo, a refund will only be issued to the employer if the overpayment amount was not actually deducted and withheld from an employee's wages by the employer. Pursuant to section 143.211, RSMo, any amount of tax actually deducted and withheld under sections 143.011 to 143.996, RSMo, in a calendar year is deemed paid by the employee from whom it was withheld for the employee's income tax year beginning in that calendar year, and

is not considered paid by the employer for purposes of determining an overpayment by the employer. To reduce the risk of overpayment claim denial and inadvertent underpayment, before attempting to apply credit of an overpayment of Missouri withholding tax from one period to any other period, employers should first verify with the Missouri Department of Revenue the amount of overpayment the employer is authorized to claim.

(B) Underpayment. If withholding tax has been under-reported, the employer must file an Amended Employer's Return of Income Taxes Withheld (Form MO-941) to report the *[additional]* corrected withholding.

*[(25) Erroneous Withholding. If Missouri tax has been withheld from an employee's paycheck and the employee is not subject to Missouri tax, it is the employer's responsibility to complete an Amended Employer's Return of Income Taxes Withheld (Form MO-941), along with supporting documentation, such as a copy of the payroll ledger, records, or W-2s.]*

*[(26)](18)* Employer Compensation. For every remittance made to the director of revenue, on or before the respective due date for the payment involved, each employer (except the United States, the state of Missouri, and all agencies and political subdivisions of the state of Missouri or the United States government) may deduct and retain as compensation the following percentages of the total amount of the tax withheld and paid annually: two percent (2%) of the first five thousand dollars (\$5,000) or less; one percent (1%) of the amount in excess of five thousand dollars up to ten thousand dollars (\$5,000–\$10,000); one-half of one percent (1/2%) of the amount collected in excess of ten thousand dollars (\$10,000). The employer is not entitled to any compensation if *[any payment]* the remittance is not made on or before the due date. Compensation for complex employers is covered in section *[(4)](1)*.

*[(27)](19)* *[Failure to Pay Taxes Withheld—Special Deposits. Any employer who fails to remit income tax withheld, or to file tax returns as required, may be required to deposit the taxes in a special trust account for Missouri (see section 32.052, RSMo). Penalties are provided for failure to make payment. If the director of revenue finds that the collection of taxes required to be deducted and withheld by an employer may be jeopardized by delay, he or she may require the employer to remit the tax or make a return at any time. A lien outstanding with regard to any tax administered by the director shall be a sufficient basis for this action (see section 143.221.4, RSMo). In addition, any] Responsible Party Liability – Corporations.* Any officer, director, statutory trustee, or employee of any corporation who has direct control, supervision, or responsibility for filing returns and making payments of the Missouri withholding tax, who fails to file *[and]* or make payment, may be personally assessed the unpaid tax, including interest, additions to tax and penalties pursuant to section 143.241.2, RSMo.

*[(28)](20)* Statements for Employees. Unless an alternative form is prescribed by the Department of Revenue, to comply with section 143.201, RSMo, *[T]two (2) [designated]* copies of the "W-2 Wage and Tax Statement" published by the Internal Revenue Service must be provided to each employee to whom wages were paid and were subject to withholding whether or not tax was withheld on the payments. *[Wages include sickness or injury payments made by an employer under wage continuation plans and all remuneration whether paid in cash or otherwise. The W-2 form supplied by the IRS*

*must be used for this purpose unless the employer uses a substitute form approved by the Department of Revenue.] The employer shall show on the Form W-2 the amount of wages paid by the employer to the employee, and the amount, if any, deducted and withheld as Missouri income tax. If it becomes necessary to correct [Form W-2 after it] the amount of wages or, if applicable, the amount of Missouri income tax deducted and withheld, after the Form W-2 has been issued to an employee, two (2) corrected statements showing the amount of wages paid to the employees and the amount, if any, deducted and withheld as Missouri income tax must be issued to the employee and a copy mailed to the Department of Revenue. The [new copies] corrected statements must be clearly marked "Corrected by Employer." In case a withholding statement is lost or destroyed, a substitute copy must be issued to the employee and must be clearly marked "Reissued by Employer." Withholding statements must be furnished to employees not later than January 31 following the calendar year covered by the statement. However, [if] employment terminates during the year, two (2) copies of Form W-2[, copy 2 and C.] must be provided to the employee within thirty (30) days of the last payment of wages, on which the employer shall show the amount of wages paid to the employee, and the amount, if any, deducted and withheld as Missouri income tax. Interrupted or intermittent employment is not considered terminated as long as there is reasonable expectation of further employment on the part of both the employer and the employee. If an employee's [services are] employment is terminated and a Form W-2 has been provided for the period worked during the year and the employee is later reemployed by the same employer during the calendar year, another withholding statement showing the amount of wages paid to the employee and the amount, if any, deducted and withheld as Missouri income tax must be provided to the employee covering only the later period of employment within the calendar year. [All withholding statements must be furnished to employees not later than January 31 of the following calendar year for which the W-2 applies]*

**[(29)](21) Records to Be Kept by Employers.**

(A) The following records must be retained *[for all employees]*:

1. Name, address, Social Security number, and period of employment **for all employees**;
2. Amounts and dates of all wage payments subject to the Missouri withholding tax **for all employees**;
3. *[Employees'] All Form(s) W-2, Form(s) 1099-R, state income tax withholding certificate (Form MO W-4), Certificates of Nonresidence or Allocation of Withholding Tax (Form MO W-4A), and Withholding Affidavits for Missouri Residents (MO W-4C), provided to or by any employee;*
4. Employer's *[state income tax withholding registration number] Missouri tax identification number*;
5. Record of quarter-monthly, monthly, quarterly, and annual returns filed including dates and amounts of payments; and
6. Records that would assist the Missouri Department of Revenue in auditing the employer's records.

(B) *[All] The above-listed records [should] must be kept by the employer for at least three (3) years after the date the taxes to which they relate become due, or the date the taxes are paid, whichever is later. However, any employee's copies of the Withholding Statement required by section 143.201, RSMo, which cannot be delivered to the employee after reasonable effort is exerted must be kept by the employer*

*for at least four (4) years.*

(C) In addition to the records listed in paragraphs *[(29)](21)(A)1.-6.*, all records of the allocation of working days in the state of Missouri must be retained for all *[nonresident]* employees **that, during the withholding period, worked one (1) or more days outside of Missouri and one (1) or more days in Missouri.** This subsection (21)(C) does not require an employer to create such records of the allocation of working days.

**[(30) Penalties, Interest, and Additions to Tax.]**

*[(A)](22)* Interest at the statutory rate must be included on all payments of **Missouri withholding tax not [filed] made** on a timely basis. Interest is subject to change on an annual basis pursuant to section 32.065, RSMo.

*[(B)](23)* An employer's failure to file a timely return, unless due to reasonable cause and not due to willful neglect, will result in additions to tax of five percent (5%) per month or a fraction of a month not to exceed twenty-five percent (25%) pursuant to section 143.741.1, RSMo.

*[(C)]* A deficiency is subject to an addition to tax of five percent (5%) if the delinquency is due to negligence or disregard of rules, or fifty percent (50%) if the deficiency is due to fraud pursuant to section 143.751.1 and .2, RSMo.]

*[(D)](A)* Failure to timely pay tax requires a five percent (5%) addition to tax pursuant to section 143.751.3, RSMo, **if such failure is due to negligence or intentional disregard of rules and regulations (but without intent to defraud).**

*[(E)]* A quarter-monthly penalty of five percent (5%) in lieu of all other penalties, interest or additions to tax will be imposed on a quarter-monthly period underpayment pursuant to section 143.225.6, RSMo.

(F) A person who willfully fails to collect, account for, or pay withholding taxes is subject to a penalty equal to the amount not paid to the state, pursuant to section 143.751.4, RSMo. In addition, any officer, director, statutory trustee, or employee of any corporation who has direct control, supervision, or responsibility for filing returns and making payments of the tax, who fails to file and make payment, may be personally assessed the tax, including interest, additions to tax and penalties pursuant to section 143.241.1, RSMo.

(G) Penalties for criminal offenses are also provided in sections 143.911 to 143.951, RSMo.

(H) A Certificate of Tax Lien may be filed for record with the recorder's office. The lien shall arise on the date an assessment becomes final and shall attach to all real and personal property owned by or acquired by the taxpayer. A Certificate of Tax Lien also may be filed with the clerk of the circuit court and shall have the force and effect of a default judgment pursuant to section 143.902, RSMo.

(I) Failure to file a timely Wage and Tax Statement, W-2, is subject to a penalty of two dollars (\$2) per statement not to exceed one thousand dollars (\$1,000) unless the failure is due to reasonable cause and not willful neglect pursuant to section 143.741.2, RSMo.]

**(24) Quarter-Monthly Underpayment Penalty.** A quarter-monthly penalty of five percent (5%) will be imposed on a quarter-monthly period underpayment determined pursuant to section 143.225.6, RSMo. The penalty imposed by section 143.225.6, RSMo, applies, in lieu of all other penalties, interest, or additions to tax, only to violations of section 143.225, RSMo, in making quarter-monthly remittances. Where the quarter-monthly filer has failed to

pay all or part of the withholding tax due for the month by the due date of the employer's monthly return for that month, the quarter-monthly filer is subject to addition to tax, penalties, and interest on such underpayment, pursuant to sections 143.731 and 143.751, RSMo, in the same manner as if the quarter-monthly filer were a monthly filer with regard to that month.

(25) Notwithstanding any provision of this rule to the contrary, nothing in this rule shall be interpreted or construed as incorporating by reference any rule, regulation, standard, or guideline of a federal agency.

*AUTHORITY:* sections 136.120, 143.191, 143.221, 143.225, 143.571, 143.961, RSMo 2016. This rule was previously filed as "Missouri Employer's Tax Guide," Feb. 20, 1973, effective March 2, 1973. Original rule filed Jan. 29, 1974, effective Feb. 8, 1974. For intervening history, please consult the *Code of State Regulations*. Amended: Filed Nov. 8, 2023.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

## TITLE 12 – DEPARTMENT OF REVENUE Division 10 – Director of Revenue Chapter 2 – Income Tax

### PROPOSED RESCISSION

**12 CSR 10-2.016 Quarter-Monthly Period Reporting and Remitting Withholding Tax.** Under the State Income Tax Law (section 143.011, RSMo), this rule established the requirement of reporting and remitting withholding taxes on a quarter-monthly period to protect state revenue and improve the cash flow of revenue for the state.

*PURPOSE:* This rule is being rescinded because all relevant content is duplicated in 12 CSR 10-2.015.

*AUTHORITY:* section 143.961, RSMo 1994. Emergency rule filed Oct. 13, 1982, effective Nov. 1, 1982, expired Feb. 28, 1983. Original rule filed Oct. 13, 1982, effective Jan. 13, 1983. For intervening history, please consult the *Code of State Regulations*. Rescinded: Filed Nov. 8, 2023.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, Legislative Office, 301 W. High St., Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

## TITLE 12 – DEPARTMENT OF REVENUE Division 10 – Director of Revenue Chapter 2 – Income Tax

### PROPOSED AMENDMENT

**12 CSR 10-2.090 Computation of Federal Income Tax Deduction for Consolidated Groups.** The director is updating information in section (1) and eliminates section (2).

*PURPOSE:* This amendment updates, among other things, section references in (1)(A) and RSMo authority year.

(1) For each taxable year an affiliated group of corporations filing a federal consolidated income tax return does not file a Missouri consolidated income tax return, the federal income tax deduction of a member of the affiliated group shall be determined by applying the formula set forth as follows:

(A) The group's consolidated federal income tax liability under Chapter 1 of the *Internal Revenue Code* (IRC) for the same taxable year for which the Missouri return is being filed after reduction for all credits on the return, except for the credit for the overpayment of any federal tax and the credits allowed by the IRC of [1954] 1986 by Section 31 (tax withheld on wages), Section [33 (tax on a foreign country and United States possessions)] 27 (taxes of foreign countries and possessions of the United States) and [39 (tax on certain uses of gasoline, special fuels and lubricating oils)] Section 34 (certain uses of gasoline and special fuels) shall be multiplied by a fraction, the numerator of which shall be the federal taxable income of the member in question and the denominator of which shall be the sum of the federal taxable incomes of each member of the consolidated group with a positive federal taxable income; and

(B) The product computed in subsection (1)(A) shall be multiplied by [a fraction, the numerator of which shall be the taxpayer's Missouri taxable income (excluding any federal income tax deduction) from Missouri sources and the denominator of which shall be the Missouri taxable income (excluding any federal income tax deduction) as though the taxpayer had derived all of its income from sources within Missouri] the apportionment factor of the member in question calculated under section 143.455, RSMo, or such other apportionment factor as is computed under the apportionment method applicable to the member in question.

[(2) This rule applies to taxable years beginning on or after June 11, 1984.]

*AUTHORITY:* sections 143.431 and 143.961, RSMo [1986] 2016. Original rule filed Feb. 24, 1984, effective June 11, 1984. Amended: Filed Aug. 17, 1984, effective Dec. 13, 1984. Amended: Filed Nov. 9, 2023.

*PUBLIC COST:* This proposed amendment will not cost state



agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 2 – Income Tax**

**PROPOSED AMENDMENT**

**12 CSR 10-2.705 Filing Corporation Tax Returns.** The director is making technical corrections and updates throughout.

*PURPOSE:* This amendment makes technical corrections and updates.

(1) *[Time and]* Place for Filing Returns and Payment of Taxes. *[Corporation income tax returns shall be filed on or before the fifteenth day of the fourth month following the close of the taxpayer's taxable year except where the taxpayer is an exempt organization. Exempt organizations shall have the same due date as set by the Internal Revenue Code of 1986, as amended. A person required to make and file a return, on the same day without assessment notice or demand, shall pay any tax due to the Director of Revenue. Installment payments may not be made. Returns must be mailed to the Department of Revenue, P.O. Box 700, Jefferson City, MO 65105-0700.] The place for filing the Missouri corporation income tax return and the payment of Missouri corporation income taxes, however transmitted (e.g., by mail), shall be the Missouri Department of Revenue's office at 301 West High Street, Jefferson City, MO 65101-1517.*

(2) Consolidated Federal Income Tax Returns Required – When. *[A corporation which participates in the filing of a consolidated federal income tax return (if no Missouri consolidated return is filed) shall determine its federal taxable income as if it had filed a separate federal income tax return for the year. The] A corporation which participates in the filing of a consolidated federal income tax return, but not a Missouri consolidated income tax return, shall attach to its separate Missouri Corporation Income Tax Return Form MO-1120 [a copy of a federal Form 1120, together with all pertinent schedules, where its separate federal taxable income is computed. One], U.S. Corporation Income Tax Return Form 1120 for the corresponding tax year, one (1) complete copy of the actual consolidated federal income tax return filed with the Internal Revenue Service for the corresponding tax year, if any, together with all pertinent schedules[, shall be submitted by the parent corporation, and all] so filed, if any. A subsidiary member[s] filing a separate Missouri return [shall attach a statement to the return where the consolidated return of the group is incorporated by reference] may satisfy this requirement by instead attaching to its Missouri return*

*the first five (5) pages of the consolidated federal income tax return filed with the Internal Revenue Service for the corresponding tax year, if any, as well as an income statement or a summary of profit companies within the affiliated group for the tax year.*

*AUTHORITY:* sections 143.511, 143.571, and 143.961, RSMo [1994] 2016. This rule was contained in the general instructions of the corporation income tax booklet filed Feb. 10, 1975, effective Feb. 20, 1975. Emergency amendment filed Jan. 20, 1995, effective Jan. 30, 1995, expired May 29, 1995. Amended: Filed Jan. 20, 1995, effective July 30, 1995. Amended: Filed Nov. 9, 2023.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 7 – Special Motor Fuel Use Tax**

**PROPOSED AMENDMENT**

**12 CSR 10-7.240 Exemption Certificates.** The director is amending the purpose statement and sections (1) and (3).

*PURPOSE:* This amendment removes outdated statute references in the purpose statement, updates the statute authority section, and makes minor technical corrections throughout.

*PURPOSE:* This rule clarifies the special fuel tax statutes as they relate to deductions which must be supported by special fuel exemption certificates[, pursuant to sections 142.404(5) and (6) and 142.406.3., RSMo].

(1) Special fuel distributors selling special fuel to be used by the purchaser for off-road purposes listed as follows are required to retain in their files a Special Fuel Exemption Certificate, executed by the purchaser, to substantiate the tax-exempt sales. Deductions taken on the *[special fuel distributor tax report (DOR-591, see 12 CSR 10-7.180)] Distributor's Monthly Tax Report Form 4757* shall be supported by the signed invoice or sales slip for the month in which the tax-exempt sale occurred. Exemption certificates may be accepted for the following sales:

(A) Special fuel sold for use in farm tractors and other farm machinery used exclusively for agricultural purposes, used on land owned or leased for the purpose of producing farm products and used directly in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail, pursuant to section 144.030[.2(22)], RSMo;

(3) All sales which are not supported by the exemption

certificate shall be deemed taxable and the seller held liable for the special fuel tax. The distributor must keep in its files invoices or sales slips supported by the exemption certificate, which must be made available for inspection by the director of revenue or *[his/her]* their agents during all business hours of the day.

**AUTHORITY:** section [142.621] **142.815**, RSMo [1986] **2016**. Original rule filed March 22, 1989, effective Sept. 11, 1989. For intervening history, please consult the **Code of State Regulations** Amended: Filed Nov. 9, 2023.

**PUBLIC COST:** This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

**PRIVATE COST:** This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

## TITLE 12 – DEPARTMENT OF REVENUE

### Division 10 – Director of Revenue

### Chapter 10 – Financial Institutions

#### PROPOSED AMENDMENT

**12 CSR 10-10.130 Bank Franchise Tax.** The director is removing sections (1)-(4) and adding new sections (1)-(5).

**PURPOSE:** This amendment updates the rule to reflect changes in the law, incorporates by reference the Bank Franchise Tax Return Form INT-2 and certain other forms, instructions, and regulations.

**PURPOSE:** This rule establishes a procedure for filing the bank franchise tax return as required under section [148.030] **148.050**, RSMo.

**PUBLISHER'S NOTE:** The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

[(1) For taxable years beginning after December 31, 1986, the bank franchise tax provided for in section 148.030, RSMo shall equal the sum of the following:

(A) An amount equal to one-twentieth (1/20) of one percent (1%) of the par value of the taxpayer's outstanding shares and surplus employed in the state, as computed under section 147.010, RSMo; and

(B) Seven percent (7%) of the taxpayer's net income for the preceding year, less the amount computed in subsection

(1)(A) and less all taxes paid to Missouri and its political subdivisions during the relevant income period, as outlined in section 148.030.3., RSMo, including state and local sales and use taxes paid to sellers, vendors or Missouri, with respect to purchases of tangible personal property and the services enumerated in Chapter 144, RSMo. The net amount computed in this subsection cannot be less than zero (0).

(2) The taxpayer shall file a single bank tax return by April 15 of the taxable year.

(3) The amounts computed in section (1) shall be reported on the following forms:

(A) The computation in subsection (1)(A) shall be reported on Schedule BF and attached to the bank tax return; and

(B) The computation in subsection (1)(B) shall be reported on the bank tax return (DOR-INT-2).

(4) Example:

(A) \$100,000	(Value of shares and surplus) × 1/20 of 1%	= \$ 50.00
(B) Net Income	= \$1,000,000.00 × 7%	= \$70,000.00
	Less BF Tax	\$ -50.00
	Less Other Credits	\$ -100.00
		<u>\$69,850.00</u>

(A) + (B) = Net Tax Due Per INT-2 \$69,900.00]

(1) A taxpayer subject to the Missouri bank franchise tax or substitute bank franchise tax provided for in sections 148.030 and 148.031, RSMo, shall file the return required by section 148.050, RSMo, using the following forms published for the corresponding taxable year:

(A) Form INT-2;

(B) Form 2331; and

(C) Form 4347 (if apportionment is required).

(2) A form required to be completed under section (1) of this rule shall be completed in accordance with the instructions included on such form, including the "General Instructions" for the bank franchise tax return published for the corresponding taxable year.

(3) The Form(s) INT-2, Form(s) 2331, and Form(s) 4347, as well as the instructions included in or with such forms, as published by the Missouri Department of Revenue for bank franchise taxable years 2021 through 2023, dated as revised December 2023, are hereby incorporated by reference and made a part of this rule, and are available at [www.dor.mo.gov](http://www.dor.mo.gov) or Harry S Truman State Office Building, 301 West High Street, Jefferson City, MO 65101. This rule does not incorporate any subsequent amendments or additions to such forms and instructions.

(4) The Form INT-2 and its instructions rely upon the federal Form(s) 1120, Form(s) 1120-S, and their instructions. For use in completing the Form INT-2 according to its instructions, the federal Form(s) 1120, Form(s) 1120-S, Instructions for Form(s) 1120, and Instructions for Form(s) 1120-S, for 2020 through 2022, dated as indicated below, as published by the Internal Revenue Service, are hereby incorporated by reference and made a part of this rule, and are available at [www.irs.gov](http://www.irs.gov) or by request at Harry S Truman State Office Building, 301 West High Street, Jefferson City, MO 65101. The forms and instructions incorporated by reference in

this section are dated as follows: federal Forms 1120 and 1120-S—revision dates 2020, 2021, and 2022; 2020 Instructions for Form 1120—February 8, 2021; 2021 Instructions for Form 1120—January 24, 2022; 2022 Instructions for Form 1120—January 30, 2023; 2020 Instructions for Form 1120-S—February 3, 2021; 2021 Instructions for Form 1120—January 19, 2022; 2022 Instructions for Form 1120—January 27, 2023. This rule does not incorporate any subsequent amendments or additions to such forms and instructions.

(5) The Form INT-2 and its instructions rely upon Treasury Regulations 1.1552-1 and 1.1502-33(d). For use in completing the Form INT-2 according to its instructions, Treasury Regulation 1.1552-1 as found in Title 26, Section 1.1552-1 of the *Code of Federal Regulations* (last amended June 27, 1996), and Treasury Regulation 1.1502-33(d) as found in Title 26, Section 1.1502-33(d) of the *Code of Federal Regulations* (last amended Oct. 20, 2008), are hereby incorporated by reference and made part of this rule, as published by the United States Government Publishing Office, 732 N. Capitol Street NW, Washington, DC 20402-0001, phone: toll-free (866) 512-1800, DC area (202) 512-1800, website: [www.bookstore.gpo.gov](http://www.bookstore.gpo.gov). This rule does not incorporate any subsequent amendments or additions to such regulations.

*AUTHORITY:* section 148.100, RSMo [1986] 2016. Original rule filed March 2, 1987, effective May 28, 1987. Amended: Filed Feb. 16, 1988, effective May 26, 1988. Amended: Filed Nov. 8, 2023.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

## TITLE 12 – DEPARTMENT OF REVENUE

### Division 10 – Director of Revenue

### Chapter 23 – Motor Vehicle

#### PROPOSED AMENDMENT

**12 CSR 10-23.420 Secure Power of Attorney Requirements.** The director is amending sections (1)–(4) and adding section (7).

*PURPOSE:* This amendment updates form information and incorporation by reference.

*PUBLISHER’S NOTE:* The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of

reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) Section 407.536(8), RSMo, and the Motor Vehicle Information and Cost Savings Act allow the transferor of a motor vehicle to execute a *[secure power of attorney]* **Secure Power of Attorney Form 5086** (SPOA) when the certificate of ownership is held by a lienholder or for the purpose of assigning a duplicate title in order to comply with federal and state odometer disclosure requirements. *[The Secure Power of Attorney form, which has been incorporated by reference, published by the Missouri Department of Revenue, PO Box 100, Jefferson City, MO 65105-0100, contains a revision date of November 2005. The Secure Power of Attorney form does not include any amendments or additions to the November 2005 document.]*

(2) If the dealer sells the vehicle before the title is received as provided in section 301.894, RSMo, the dealer and purchaser may complete the *[secure]* SPOA to authorize the dealer to sign on behalf of the purchaser and make the odometer disclosure on the second title assignment, so the purchaser is not required to return to the dealership once the title issues to acknowledge the disclosure. In this case, upon receipt of the title, the dealer must:—

(A) Inspect the title to ensure the mileage on the title is consistent with what was recorded on the SPOA;

(C) Complete the *[secure]* SPOA certifying that the mileage the dealer disclosed on the title document is consistent with the mileage provided to the dealer in the SPOA.

(3) The *[secure power of attorney form]* SPOA and corresponding certificate of ownership shall accompany the purchaser’s application for title.

(4) *[Secure power of attorney forms]* SPOA and copies of corresponding titles received by a dealer in a particular month shall be submitted with the sales report completed for the month. If the dealer sales report is filed electronically, the SPOA forms and the title copies must be filed with the Department of Revenue by the fifteenth day of the month following the month in which the sale occurred. The dealer shall ensure that the original and all other copies of the *[secure power of attorney form]* SPOA and certificate of title are completed in full and are legible. The dealer shall retain a photocopy of the *[secure power of attorney form]* SPOA and the front and back of the corresponding certificate of ownership as a part of the dealership’s records for a period of five (5) years.

(7) The **Secure Power of Attorney Form 5085** (SPOA), revised September 2021, is incorporated by reference and is published by and can be obtained from the Missouri Department of Revenue at the Harry S Truman State Office Building, 301 W. High St., Jefferson City, MO 65109 or any local license office of the Missouri Department of Revenue. These forms do not include any amendments or additions since the revision dates noted.

*AUTHORITY:* sections 301.280[, RSMo Supp. 2005] and 407.536[.8], RSMo [2000] Supp. 2023. Emergency rule filed March 11, 1991, effective March 21, 1991, expired July 17, 1991. Emergency rule filed July 9, 1991, effective July 19, 1991, expired Nov. 15, 1991. Original rule filed March 11, 1991, effective Aug. 30, 1991. For intervening history, please consult the *Code of State Regulations*. Amended: Filed Nov. 8, 2023.

*PUBLIC COST:* This proposed amendment will not cost state



agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 23 – Motor Vehicle**

**PROPOSED AMENDMENT**

**12 CSR 10-23.430 Registration of a Motor Vehicle or Trailer When the Out-Of-State Lienholder Refuses to Release the Title.** The director is amending section (1), removing section (2), and renumbering as necessary.

*PURPOSE:* This amendment updates form information and department practices.

(1) An individual establishing residency in Missouri is required to title and register all motor vehicles and trailers owned by him/her within thirty (30) days of establishing residency. On occasion, the lienholder named on the out-of-state title may refuse to release the title to either the owner or the Department of Revenue in order for the owner to title the vehicle in Missouri. Since the owner is obligated to obtain Missouri license plates for his/her vehicle, s/he shall apply for registration by submitting the following:

(A) APPLICATION FOR MISSOURI TITLE AND LICENSE, [DOR-] Form 108 [(see 12 CSR 10-23.265)], completed and signed;

(C) A written statement from the lienholder refusing to release the title **or an Owner Out-of-State Title Request Form 5834;**

[(2) The validated pink receipt from the application will serve as the applicant's registration certificate.]

[(3)](2) No more than one (1) application for registration under this rule may be approved at any given time for a motor vehicle or trailer.

*AUTHORITY:* sections 301.010 and 301.190, RSMo Supp. [1992] 2023. Original rule filed April 16, 1993, effective Oct. 10, 1993. Amended: Filed Nov. 8, 2023.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W.

High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.

**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 23 – Motor Vehicle**

**PROPOSED AMENDMENT**

**12 CSR 10-23.470 Notice of Sale.** The director is amending section (1) and adding a new section (2).

*PURPOSE:* This amendment updates form information.

(1) When selling a motor vehicle, trailer, or all-terrain vehicle to a Missouri resident, the seller must report the sale to the Department of Revenue.

(A) Sellers, other than Missouri licensed dealers, must complete one (1) of the following forms and submit it to the Department of Revenue within thirty (30) days of the sale[.]:

1. Notice of Sale[, (Form [DOR] 5049), required when title does not include the perforated notice of sale;

2. The Notice of Sale (Form [DOR] 5049A) [portion], **this is the perforated portion at the bottom** of the Missouri Certificate of Title; or

3. Bill of Sale (Form [DOR] 1957), used when applying for a tax credit under section 144.025, RSMo. [Notice of Sale, (Form DOR 5049), revised October 2005, Notice of Sale (Form DOR 5049A) portion of the Missouri Certificate of Title, revised July 2005, and the Bill of Sale (Form DOR 1957), revised August 2005, are incorporated by reference, are published by and can be obtained from the Missouri Department of Revenue, PO Box 100, Jefferson City, MO 65105-0100. These forms do not include any amendments or additions since the revision dates noted.]

(B) Missouri licensed dealers who do not file their sales reports electronically must complete a Notice of Sale using Forms [DOR] 5049 and [DOR] 5049A for each retail sale made to a Missouri resident and submit the forms with the corresponding dealer's monthly sales reports.

(2) Notice of Sale (Form 5049), revised December 2018, and the Bill of Sale (Form 1957), revised August 2019, are incorporated by reference and published by and can be obtained from the Missouri Department of Revenue, PO Box 100, Jefferson City, MO 65105-0100 or at [dor.mo.gov](http://dor.mo.gov). These forms do not include any amendments or additions since the revision dates noted.

*AUTHORITY:* sections 301.196, 301.197, 301.198, RSMo 2016, and 301.280, RSMo Supp. [2005] 2023. Original rule filed Dec. 19, 2005, effective June 30, 2006. Amended: Filed Nov. 8, 2023.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed amendment with

the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**TITLE 12 – DEPARTMENT OF REVENUE**

**Division 10 – Director of Revenue**

**Chapter 25 – Motor Vehicle Financial Responsibility**

**PROPOSED RESCISSION**

**12 CSR 10-25.040 Posting Real Estate Bonds as Security for an Accident.** This rule set forth the requirements to be met in order that real estate bonds may be posted with the director as security for an accident when security was required pursuant to section 303.050, RSMo.

*PURPOSE:* This rule is being rescinded because it is outdated and no longer needed.

*AUTHORITY:* section 303.290, RSMo 2000. This version of rule filed April 23, 1975, effective May 5, 1975. Amended: Filed Oct. 22, 1997, effective April 30, 1998. Amended: Filed July 26, 2004, effective Jan. 30, 2005. Rescinded: Filed Nov. 8, 2023.

*PUBLIC COST:* This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**TITLE 12 – DEPARTMENT OF REVENUE**

**Division 10 – Director of Revenue**

**Chapter 26 – Dealer Licensure**

**PROPOSED AMENDMENT**

**12 CSR 10-26.080 Procedural Requirements For Public Motor Vehicle Auctions.** The director is adding new section (13).

*PURPOSE:* This amendment updates the authority information and incorporates by reference the Federal Buyer's Guide.

*PUBLISHER'S NOTE:* The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of

reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

**(13) Federal Buyer's Guide,** revised November 2016, is incorporated by reference, as published by the Federal Trade Commission, and can be obtained from the Federal Trade Commission at [www.ftc.gov/business-guidance/resources/buyers-guide](http://www.ftc.gov/business-guidance/resources/buyers-guide) or the Harry S Truman State Office Building, 301 W. High Street, Jefferson City, MO 65109. These forms do not include any amendments or additions since the revision date noted.

*AUTHORITY:* sections 301.550 [to], RSMo Supp. 2023, and 301.580, RSMo 2016 [and RSMo Supp. 2018]. Original rule filed Nov. 1, 1999, effective May 30, 2000. Amended: Filed Oct. 25, 2018, effective May 30, 2019. Amended: Filed Nov. 9, 2023.

*PUBLIC COST:* This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST:* This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS:* Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**TITLE 12 – DEPARTMENT OF REVENUE**

**Division 10 – Director of Revenue**

**Chapter 41 – General Tax Provisions**

**PROPOSED AMENDMENT**

**12 CSR 10-41.010 Annual Adjusted Rate of Interest.** The Director of Revenue is amending section (1).

*PURPOSE:* This proposed amendment establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid during calendar year 2024.

(1) Pursuant to section 32.065, RSMo, the Director of Revenue upon official notice of the average predominant prime rate quoted by commercial banks to large businesses, as determined and reported by the Board of Governors of the Federal Reserve System in the Federal Reserve Statistical Release H.15(519) for the month of September of each year, has set by administrative order the annual adjusted rate of interest to be paid on unpaid amounts of taxes during the succeeding calendar year as follows:

Calendar Year	Rate of Interest on Unpaid Amounts of Taxes
1995	12%
1996	9%
1997	8%
1998	9%
1999	8%
2000	8%
2001	10%

2002	6%
2003	5%
2004	4%
2005	5%
2006	7%
2007	8%
2008	8%
2009	5%
2010	3%
2011	3%
2012	3%
2013	3%
2014	3%
2015	3%
2016	3%
2017	4%
2018	4%
2019	5%
2020	5%
2021	3%
2022	3%
2023	6%
<b>2024</b>	<b>9%</b>

*AUTHORITY: section 32.065, RSMo 2016. Emergency rule filed Oct. 13, 1982, effective Oct. 23, 1982, expired Feb. 19, 1983. Original rule filed Nov. 5, 1982, effective Feb. 11, 1983. For intervening history, please consult the **Code of State Regulations**. Emergency amendment filed Nov. 14, 2023, effective Jan. 1, 2024, expired June 28, 2024. Amended: Filed Nov. 14, 2023.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate. This proposed amendment will result in an increase in the interest rate charged on delinquent taxes.*

*PRIVATE COST: This proposed amendment will cost private entities more than five hundred dollars (\$500) in the aggregate. This proposed amendment will result in an increase in the interest rate charged on delinquent taxes. The actual number of affected taxpayers is unknown. See detailed fiscal note for further explanation.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High St., Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty days (30) after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*



**FISCAL NOTE  
PUBLIC COST**

**I. RULE NUMBER**

<b>Rule Number and Name:</b>	12 CSR 10-41.010 Annual Adjusted Rate of Interest
<b>Type of Rulemaking:</b>	Amendment

**II. SUMMARY OF FISCAL IMPACT**

<b>Estimate of the number of entities by class which would likely be affected by adoption of the proposed rule:</b>	<b>Classification by types of the business entities which would likely be affected:</b>	<b>Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:</b>
Any taxpayer with delinquent tax.	Any taxpayer with delinquent tax.	<i>This proposed amendment will not cost public entities more than five hundred dollars (\$500) in the aggregate. The 2024 interest rate imposed on delinquent taxes is 9%.</i>

**III. WORKSHEET**

The proposed amendment establishes the rate of interest for 2024 at nine percent (9%), which is three percent (3%) higher than the rate in 2023.

This proposed amendment will not cost public entities more than five hundred dollars (\$500) in the aggregate. The 2024 interest rate imposed on delinquent taxes will be 9% on each \$100 of delinquent taxes to public entities.

**Interest on Delinquent Taxes Paid to Department of Revenue**

	<b>Current Rule 6.00%</b>	<b>Proposed Amendment 9.00%</b>
<b>Example:</b>		
Past due tax amount	\$100.00	\$100.00
Interest Amount (%)	\$6.00	\$9.00
<b>Total Amount Due</b>	<b>\$106.00</b>	<b>\$109.00</b>

**IV. ASSUMPTIONS**

Pursuant to Section 32.065, RSMo, the Director of Revenue is mandated to establish an annual adjusted rate of interest based upon the adjusted prime rate charged by banks during September of that year, as set by the Board of Governors of the Federal Reserve, rounded to the nearest full percentage. The actual bank prime loan rate noted by the Federal Reserve in 2024 is eight point five percent (8.5%). The statute requires the interest rate be "rounded to the nearest full percent"; therefore the delinquent rate will be nine percent (9%).

FISCAL NOTE  
PRIVATE COST

## I. RULE NUMBER

Rule Number and Name:	12 CSR 10-41.010 Annual Adjusted Rate of Interest
Type of Rulemaking:	Amendment

## II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by adoption of the proposed rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
Any taxpayer with delinquent tax.	Any taxpayer with delinquent tax.	<i>This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate. The 2024 interest rate imposed on delinquent taxes will be 9%. The actual number of affected taxpayers is unknown.</i>

## III. WORKSHEET

The proposed amendment establishes the rate of interest for 2024 at nine percent (9%).

This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate. The 2024 interest rate imposed on delinquent taxes is nine percent (9%) and will be assessed on each \$100 of delinquent taxes to private entities. The actual number of affected taxpayers is unknown.

## Interest on Delinquent Taxes Paid to Department of Revenue

	Current Rule 6.00%	Proposed Amendment 9.00%
<b>Example:</b>		
Past due tax amount	\$100.00	\$100.00
Interest Amount (%)	\$6.00	
<b>Total Amount Due</b>	<b>\$106.00</b>	<b>\$109.00</b> \$9.00

## IV. ASSUMPTIONS

Pursuant to Section 32.065, RSMo, the Director of Revenue is mandated to establish an annual adjusted rate of interest based upon the adjusted prime rate charged by banks during September of that year, as set by the Board of Governors of the Federal Reserve, rounded to the nearest full percentage. The actual bank prime loan rate noted by the Federal Reserve in 2024 is eight point five percent (8.5%). The statute requires the interest rate be "rounded to the nearest full percent"; therefore the delinquent rate will be nine percent (9%).

**TITLE 12 – DEPARTMENT OF REVENUE  
Division 10 – Director of Revenue  
Chapter 42 – General Department Policies**

**PROPOSED AMENDMENT**

**12 CSR 10-42.080 [Standard Industry Code] Industry Type Report (ITR).** The director is amending the title, purpose statement, and sections (1) and (2), removing sections (3)–(6), and adding a new section (3).

*PURPOSE: This amendment updates name and access information for industry reports.*

*PURPOSE: To inform the public, state agencies, and political subdivisions of the availability of the [Standard] Industry [Code] Type Report (ITR).*

(1) The [Standard] Industry [Code] Type Report [(SICR)] (ITR) is a statistical summary of the number of business accounts within a particular political subdivision of the state of Missouri based on [a three (3)-digit Standard Industry Code] the **North American Industry Classification System Code (NAICS Code)**.

(2) The following information is contained in the [SICR] ITR:

- (A) [Standard Industry Code Number (SICN)] **NAICS Code**;
- (C) Number of business accounts for the particular [SICN] **NAICS Code**;
- (D) Amount of taxable sales of all business accounts for the particular [SICN] **NAICS Code** if there are [five (5)] **six (6)** or more business accounts by year and quarter; and

[(3) The SICR is available to state agencies, political subdivisions and the public.

(4) All requests for a SICR must be made in writing to the Information Services Bureau Manager, Information Systems Division, P.O. Box 41, Jefferson City, MO 65105.

(5) Each request must contain the following information:

- (A) Name, address, phone number and title (if any) of the person making the request;
- (B) Description of the information being requested; and
- (C) Name of business (if applicable).

(6) The party requesting a SICR is required to pay a fee for each request according to the fee schedule in effect at the time the request is made.]

**(3) The ITR is available on the Department of Revenue's website (dor.mo.gov) under public information reports.**

*AUTHORITY: section 32.057, RSMo [1986] 2016. Original rule filed April 1, 1987, effective July 11, 1987. Amended: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High St., Room 218, Jefferson City, MO 65109-0475. To be*

*considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**TITLE 12 – DEPARTMENT OF REVENUE  
Division 10 – Director of Revenue  
Chapter 42 – General Department Policies**

**PROPOSED AMENDMENT**

**12 CSR 10-42.090 Business [Location] Listing Report.** The director is amending the title, purpose statement, and section (1), amending new sections (2), (5), and (6), removing sections (2), (3), (5), and (8), adding new sections (3) and (7), and renumbering as necessary.

*PURPOSE: This amendment removes outdated information and makes corrections to current information.*

*PURPOSE: To inform [the public,] state agencies and political subdivisions of the availability of the Sales and Use Tax Business [Location] Listing Report.*

*PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.*

(1) The Business [Location] Listing Report (BLR) is a listing of the name and address of businesses which have a sales tax license within a particular county, city, or mass transit [authority] district within the state of Missouri.

[(2) The Department of Revenue will issue two (2) types of BLR'S-

- (A) Business Location Report—Public (BLR-P); and
- (B) Business Location Report—Government (BLR-G).

(3) The BLR-P is available to the public and state and federal agencies and those political subdivisions not entitled to the BLR-G. It contains the following information:

- (A) Name and address of business; and
- (B) Name and address of location.]

[(4)](2) The BLR[-G] is available to local taxing authorities imposing a sales tax [and Group A cities located within St. Louis County]. It contains the following information for their taxing jurisdiction:

- (A) Name and address of business;
- (B) Name and address of location;
- (C) Sales tax license number (**Missouri ID/MOID**);
- (D) Date location opened and closed (if applicable);
- [(E) Date business opened and closed (if applicable);]
- [(F)](E) Whether the business has a liquor license;
- [(G)](F) [City, county] **Jurisdiction code** and site code;
- [(H)](G) **North American Industry Classification System (NAICS)** [S]standard industry code and description; [and]
- [(I) Time period of report.]
- (H) Account tax type and location type;

- (I) Account filing frequency;
- (J) Whether location is located within city limits; and
- (K) The number of businesses and the total number of locations within the political subdivision.

*[(5) All requests for a BLR-P or BLR-G must be made in writing to the Information Services Bureau Manager, Information Systems Division, P.O. Box 41, Jefferson City, MO 65105.]*

(3) The department has made these reports available on a secure portal by accessing the MyTax Missouri portal at [mytax.mo.gov](http://mytax.mo.gov) and creating an account as a Government User. Each individual listed on Form 4379 Request for Information or Audit of Local Sales and Use Tax Records will need to register separately on MyTax Missouri as a Government User. Each Government User will receive an email with their temporary password at which time they may log into MyTax Missouri and set up a series of security questions and make any changes to their user profile. Once all desired Government User accounts have been created, complete Form 4379 Request for Information or Audit of Local Sales and Use Tax Records with the usernames and submit it to the department. The department will validate the information provided on the form and grant access as requested. Access granted by Form 4379 will last until the end of the calendar year. A new form will need to be completed and submitted annually to continue access to secure reports. In order for Form 4379 to be valid it, must be signed by an authorized person for the political subdivision. A county will need a signature from a county commissioner. A city will need the mayor, city administrator, manager, or chairperson to sign the form. A district will need to have a signature from a member of the board of directors.

*[(6)](4) The BLR is available for any time period that is on the file including one (1) day.*

- [(7)](5) Each request must contain the following information:*
- (A) Name, *[address, phone number]* Missouri's MyTax Government User ID, and title (if any) of the person making the request;
  - (B) Name of the political subdivision or state or federal agency or company making the request (if applicable); and
  - (C) All written requests for a BLR must be made by email to [localgov@dor.mo.gov](mailto:localgov@dor.mo.gov), by fax to (573) 522-1160, or by mail to Request for Information or Audit of Local Sales and Use Tax Records with Taxation Division, PO Box 3380, Jefferson City, MO 65105.
  - [(C) Whether a BLR-P or BLR-G is being requested; and*
  - (D) Description of the information being requested.*

*(8) The party requesting a BLR is required to pay a fee for each request according to the fee schedule in effect at the time the request is made.]*

*[(9)](6) The information contained in the BLR[-G] is confidential information subject to the disclosure provisions of section 32.057, RSMo [(1986)]. Illegal disclosure by the local taxing authority or an employee thereof may invoke the criminal penalty of section 32.057[.3], RSMo [(1986)], and forfeiture of access to Department of Revenue records, this report, and the Monthly Sales Tax Distribution Report pursuant to section 144.122, RSMo [(1986)].*

(7) Form 4379, Request for Information or Audit of

Local Sales and Use Tax Records, revised April 2021, is incorporated by reference and published by and can be obtained from the Missouri Department of Revenue, PO Box 100, Jefferson City, MO 65105-0100 or at [dor.mo.gov](http://dor.mo.gov). This form does not include any amendments or additions since the revision date noted.

*AUTHORITY: sections 32.057 and 144.083, RSMo [(1986)] 2016. Original rule filed April 1, 1987, effective July 11, 1987. Amended: Filed Aug. 21, 1987, effective Dec. 12, 1987. Amended: Filed Nov. 9, 2023.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

## TITLE 12 – DEPARTMENT OF REVENUE

### Division 10 – Director of Revenue

### Chapter 42 – General Department Policies

#### PROPOSED AMENDMENT

**12 CSR 10-42.100 Monthly Sales and Use Tax Distribution Report.** The director is amending the title and sections (2)–(6) and new section (7), removing section (7), adding new section (8), and renumbering as necessary.

*PURPOSE: This amendment removes outdated information and makes corrections to current information including the elimination of the fee charged for the report request.*

*PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.*

(2) The following information is contained in the Report:  
(B) *[Sales tax license]* Missouri tax ID number;

(3) The Report is only available to those taxing authorities imposing a sales tax *[and class A cities]*.

(4) All requests for a Report must be made *[in writing to the Information Services Bureau Manager, Information Systems Division, P.O. Box 41, Jefferson City, MO 65105.]* by filing a Form 4379 Request for Information or Audit of Local Sales and Use Tax Records with Taxation Division, PO Box 3380, Jefferson City, MO 65105.



(5) Each *[Report]* request must contain the following information:

(A) Name, **email** address, *[phone number]* **user ID**, signature, and title of person making the request; **and**

(B) Name of the taxing authority making the request *[: and]*.

*[(C) Month(s) the Report is requested for.]*

(6) The request must be made by the chief executive *[or financial officer]* of the taxing authority. *[The Report will be sent to the person and address on file with the Department of Revenue for distribution of the local sales tax.] Portal access will be granted to each individual with a user ID listed on the request.*

*[(7) The party requesting the Report is required to pay a fee for each request according to the fee schedule in effect at the time the request is made.]*

*[(8)](7)* The information contained in the Report is confidential information subject to the disclosure provisions of section 32.057, RSMo *[(1986)]*. Illegal disclosure by the local taxing authority or an employee thereof may invoke the criminal penalty of section 32.057<sup>3</sup>, RSMo *[(1986)]*, and a forfeiture of access to Department of Revenue records, this Report, and the Sales Tax Trust Fund Report pursuant to section 144.122, RSMo *[(1986)]*.

(8) Form 4379, Request for Information or Audit of Local Sales and Use Tax Records, revised April 2021, is incorporated by reference and published by and can be obtained from the Missouri Department of Revenue, PO Box 100, Jefferson City, MO 65105-0100 or at [dor.mo.gov](http://dor.mo.gov). This form does not include any amendments or additions since the revision date noted.

*AUTHORITY: sections 32.057, 144.121, and 144.122, RSMo [(1986)] 2016. Original rule filed April 1, 1987, effective July 11, 1987. Amended: Filed Nov. 8, 2023.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 W. High Street, Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**TITLE 12 – DEPARTMENT OF REVENUE**  
**Division 10 – Director of Revenue**  
**Chapter 102 – Sales/Use Tax – Taxpayers Rights**

**PROPOSED RESCISSION**

**12 CSR 10-102.554 Filing Protest Payment Returns.** This rule provided instructions for filing protest payment returns.

*PURPOSE: This rule is being rescinded because all relevant*

*content is duplicated in 12 CSR 10-3.552.*

*AUTHORITY: section 144.270, RSMo 1994. S.T. regulation 240-4 was last filed Dec. 31, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. This rule was previously filed as 12 CSR 10-3.554. Moved to 12 CSR 10-102.554, effective Aug. 31, 2023. Rescinded: Filed Nov. 8, 2023.*

*PUBLIC COST: The proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri Department of Revenue, Legislative Office, 301 W. High St., Room 218, Jefferson City, MO 65109-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**TITLE 13 – DEPARTMENT OF SOCIAL SERVICES**  
**Division 70 – MO HealthNet Division**  
**Chapter 3 – Conditions of Provider Participation,**  
**Reimbursement, and Procedure of General**  
**Applicability**

**PROPOSED AMENDMENT**

**13 CSR 70-3.230 Payment Policy for Provider Preventable Conditions.** The department is amending section (2).

*PURPOSE: This amendment updates the list of Medicare Hospital Acquired Conditions which are incorporated by reference.*

(2) Payment to hospitals or ambulatory surgical centers enrolled as MO HealthNet providers for care related only to the treatment of the consequences of a HCAC will be denied or recovered by the MO HealthNet Division when the HCAC is determined to have occurred during an inpatient hospital stay and would otherwise result in an increase in payment. HCAC conditions are identified in the list of Medicare Hospital Acquired Conditions, which is incorporated by reference and made part of this rule as published by the Centers for Medicare & Medicaid Services (CMS) at their website at [\[https://www.cms.gov/Medicare/Medicare-Fee-for-Service-Payment/HospitalAcqCond/icd10\\_hacs.html\]](https://www.cms.gov/Medicare/Medicare-Fee-for-Service-Payment/HospitalAcqCond/icd10_hacs.html) <https://www.cms.gov/medicare/payment/fee-for-service-providers/hospital-acquired-conditions-hac/icd-10>, *[August 9, 2022]* **August 3, 2023**. This rule does not incorporate any subsequent amendments or additions published by CMS after *[August 9, 2022]* **August 3, 2023**.

*AUTHORITY: sections 208.153, 208.201, and 660.017, RSMo 2016. Material in this rule originally filed as 13 CSR 70-15.200. Original rule filed Nov. 30, 2011, effective June 30, 2012. For intervening history, please consult the Code of State Regulations. Amended: Filed Nov. 6, 2023.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Social Services, Legal Services Division-Rulemaking, PO Box 1527, Jefferson City, MO 65102-1527, or by email to Rules.Comment@dss.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

**TITLE 13 – DEPARTMENT OF SOCIAL SERVICES  
Division 70 – MO HealthNet Division  
Chapter 20 – Pharmacy Program**

**PROPOSED AMENDMENT**

**13 CSR 70-20.042 Automatic Refill Program [and Medication Synchronization Program].** The Department of Social Services is amending the purpose statement and section (2), removing sections (1) and (3), and renumbering as necessary.

*PURPOSE: The purpose of this amendment is to remove all Medication Synchronization Program language and add clarification on automatic refill.*

*PURPOSE: This rule establishes the regulatory basis to prohibit automatic refill of prescriptions by providers for MO HealthNet participants. [This rule also establishes policies for Medication Synchronization Programs in the MO HealthNet Pharmacy program.]*

**[(1) Definitions.**

*(A) Automatic Refill Program. Providers automatically refill prescribed medications, devices, or supplies at regular intervals without an explicit request from the participant, or the participant's responsible party, for each refill.*

*(B) Medication Synchronization Program. Designed to allow a participant to receive all maintenance medications on the same day. Before refilling any medications, the provider contacts the participant or the participant's responsible party to detect any new, discontinued, or changed medications. The provider only refills those medications requested by the participant or the participant's responsible party and coordinates pickup or delivery. Maintenance medications shall be as defined in 13 CSR 70-20.060.]*

**[(2)](1) Automatic Refill Program.**

*(A) MO HealthNet does not allow automatic refills or automatic shipments of medications, devices, or supplies. MO HealthNet does not pay for any prescription without an explicit request from a participant or the participant's responsible party, such as a caregiver, for each refilling event. Participants and providers cannot waive the explicit refill request requirement and enroll in an automatic refill program.*

**(B) This ban on automatic refills shall include all MO HealthNet participants, including dual eligible participants and participants with other primary insurance.**

*[(B)](C) A nurse or other authorized agent of the facility may initiate a request for a refill for a participant residing in a skilled nursing facility, group home, or assisted living arrangement.*

**1. Cycle filling for a participant residing in a**

**skilled nursing facility, group home, or assisted living arrangement does not constitute an automatic refill program as long as the pharmacy and facility staff have a policy and procedure in place to prevent medication that is discontinued or otherwise unneeded from being billed to MO HealthNet. Cycle-fill medication that does not follow the policy and procedure between the pharmacy and facility may be subject to administrative action.**

*[(C)](D) Any prescription filled without a request from a participant or the participant's responsible party may be subject to recoupment. Any provider who pursues an automatic refill policy may be subject to [audit, claim recovery, suspension, or termination of their provider agreement] administrative action.*

**[(3) Medication Synchronization Program.**

*(A) Documentation Required. The provider shall have written policies and procedures describing the Medication Synchronization Program which shall set forth, at a minimum, how the provider will comply with this section. The provider's written policies and procedures for the medication synchronization program shall be provided to the Department of Social Services upon request. Providers that do not provide the written policies and procedures within three (3) business days of the Department's request may be subject to recoupment of any payments made to the provider by MO HealthNet for medications filled through the provider's medication synchronization program.*

*(B) Participant Enrollment. Before a participant enrolls, and annually thereafter, the provider shall provide a written or electronic notice summarizing the program to the participant or participant's responsible party. Such notice shall include, at a minimum, instructions about how to withdraw a medication from refill through the program or to disenroll entirely from the program. The participant or participant's responsible party must give the provider informed consent prior to enrolling in the Medication Synchronization Program, and annually thereafter.*

*(C) Products Allowed. Medication Synchronization Program shall only include non-controlled substance maintenance medications and are not allowed to include controlled substances (CII–CV), medications for acute treatment, or medications used on an as-needed basis.*

*(D) Medication Synchronization Program Contact. Providers with a medication synchronization program must contact the participant or the participant's responsible party before refilling any medication and confirm each medication to be refilled to ensure an accurate medication list. Medication Synchronization Program providers which generate or contribute to fraud, waste, or abuse will be subject to potential recoupment of claims and potential sanction of the provider.*

*(E) Record Keeping. The pharmacy shall keep a copy of the informed consent to enroll and annual informed consent to remain in the Medication Synchronization Program on file for five (5) years from the date of informed consent. Records of the medication synchronization program contact with the participant or the participant's responsible party for the purposes of refilling medications must be kept for audit purposes, including the date and time of contact for five (5) years from the date of dispensing.*

*(F) Penalties. Any prescriptions filled without a request from a participant or the participant's responsible party may be subject to recoupment. Any provider who pursues a policy that includes refilling prescriptions on a regular date or any type of cycle fill, without meeting the specifications herein, may be subject to audit, claim recovery, or possible suspension or termination of their provider agreement.]*

*AUTHORITY: sections 208.153, 208.201, and 660.017, RSMo 2016. Original rule filed Dec. 15, 2022, effective July 30, 2023. Amended: Filed Nov. 6, 2023.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Department of Social Services, Division of Legal Services-Rulemaking, PO Box 1527, Jefferson City, MO 65102-1527, or by email to [Rules.Comment@dss.mo.gov](mailto:Rules.Comment@dss.mo.gov). To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

**TITLE 20 – DEPARTMENT OF COMMERCE AND  
INSURANCE**

**Division 2263 – State Committee for Social Workers  
Chapter 1 – General Rules**

**PROPOSED AMENDMENT**

**20 CSR 2263-1.035 Fees.** The committee is amending subsection (1)(C).

*PURPOSE: This amendment reduces the renewal fee.*

(1) The following fees are established by the committee and are payable in the form of a cashier's check, personal check, or money order:

(C) Two- (2-) Year License	
Renewal Fee	<b>[\$ 65.00] \$ 45.00</b>

*AUTHORITY: sections 337.612 and 337.627, RSMo Supp. [2020] 2023. This rule originally filed as 4 CSR 263-1.035. Original rule filed Jan. 20, 1999, effective July 30, 1999. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Nov. 7, 2023.*

*PUBLIC COST: This proposed amendment will cost state agencies or political subdivisions eighty thousand dollars (\$80,000) beginning in FY24 and biennially thereafter. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.*

*PRIVATE COST: This proposed amendment will save private entities eighty thousand dollars (\$80,000) beginning in FY24 and biennially thereafter for the life of the rule.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the State Committee for Social Workers, PO Box 1335, Jefferson City, MO 65102, by fax at (573) 526-3489, or via email at [lcsww@pr.mo.gov](mailto:lcsww@pr.mo.gov). To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*

**PUBLIC FISCAL NOTE****I. RULE NUMBER**

**Title 20 -Department of Commerce and Insurance**  
**Division 22263 - State Committee for Social Workers**  
**Chapter 1 - General Rules**  
**Proposed Amendment to 20 CSR 2263-1.035 Fees**

**II. SUMMARY OF FISCAL IMPACT**

Affected Agency or Political Subdivision		Estimated Loss of Revenue	
State Committee for Social Workers			<b>\$80,000</b>
		<b>Estimated Total Cost Beginning in FY 24 and Biennially Thereafter</b>	<b>\$80,000</b>

**III. WORKSHEET**

See Private Entity Fiscal Note

**IV. ASSUMPTION**

1. The total loss of revenue is based on the cost savings to private entities reflected in the Private Fiscal Note filed with this rule.
2. The Committee utilizes a rolling five-year financial analysis process to evaluate its fund balance, establish fee structure, and assess budgetary needs. The five-year analysis is based on the projected revenue, expenses, and number of licensees. Based on the Committee's recent five-year analysis, the Committee voted on a reduction in biennial renewal fees.



PRIVATE FISCAL NOTE

I. RULE NUMBER

Title 20 -Department of Commerce and Insurance  
Division 22263 - State Committee for Social Workers  
Chapter 1 - General Rules  
Proposed Amendment to 20 CSR 2263-1.035 Fees

II. SUMMARY OF FISCAL IMPACT

Estimate the number of entities by class which would likely be affected by the adoption of the proposed rule:	Classification by type of the business entities which would likely be affected:	Estimated savings for the life of the rule by affected entities:
4,000	Biennial Renewal Fee (Renewal Fee Decrease @ \$20)	\$80,000
	<b>Estimated Total Cost Savings Beginning in FY 24 and Biennially Thereafter</b>	<b>\$80,000</b>

III. WORKSHEET

See Table Above

IV. ASSUMPTION

1. The above figures are based on FY 2025 projections.
2. Social workers licensed in Missouri will benefit from this amendment by saving \$20 every two years when renewing their professional license.
3. It is anticipated that the total fiscal savings will occur beginning in FY2024, may vary with inflation, and is expected to increase at the rate projected by the Legislative Oversight Committee.

This section will contain the final text of the rules proposed by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order or rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*; an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted that has been changed from the text contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

The agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments that are opposed in whole or in part to the proposed rule. The ninety-(90-) day period during which an agency shall file its order of rulemaking for publication in the *Missouri Register* begins either: 1) after the hearing on the proposed rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

**TITLE 2 – DEPARTMENT OF AGRICULTURE**  
**Division 30 – Animal Health**  
**Chapter 1 – Organization and Description**

**ORDER OF RULEMAKING**

By the authority vested in the Animal Health Division under section 265.020, RSMo 2016, the division amends a rule as follows:

**2 CSR 30-1.010 General Organization is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 1, 2023 (48 MoReg 1596). No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**TITLE 11 – DEPARTMENT OF PUBLIC SAFETY**  
**Division 90 – Missouri 911 Service Board**  
**Chapter 2 – 911 Financial Assistance Program**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri 911 Service Board under sections 650.330 and 650.355, RSMo Supp. 2023, the board amends a rule as follows:

**11 CSR 90-2.010 Definitions is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on August 15, 2023 (48 MoReg 1536). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**TITLE 20 – DEPARTMENT OF COMMERCE AND**  
**INSURANCE**  
**Division 2150 – State Board of Registration**  
**for the Healing Arts**  
**Chapter 5 – General Rules**

**ORDER OF RULEMAKING**

By the authority vested in the State Board of Registration for the Healing Arts under section 334.125, RSMo 2016, the board amends a rule as follows:

**20 CSR 2150-5.025 is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 15, 2023 (48 MoReg 1711-1714). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Board of Pharmacy received three (3) comments on the joint rulemaking proposed amendment.

COMMENT #1: Charles Trebilcock (Burrell Health, Vice President – Pharmacy) suggested the board use “authorizing physician” throughout the rule for consistency.

RESPONSE AND EXPLANATION OF CHANGE: The board agrees and the final rule has been updated to reference the “authorized protocol physician” for clarity.

COMMENT #2: Charles Trebilcock suggested the board combine all recordkeeping requirements in section (6).

RESPONSE AND EXPLANATION OF CHANGE: The board agrees and subsections (4)(D) and (5)(D) have been moved to section (6) as suggested.

COMMENT #3: Sarah Billings (SSM Health Regional Director Ambulatory and Population Health Pharmacy – St. Louis) suggested the board amend subsection (3)(B) to accept the American Heart Association’s Resuscitation Quality Improvement (RQI) cardiopulmonary resuscitation (CPR) training/certification as a qualifier for pharmacist immunization services. According to the materials provided, the RQI program includes online simulation training that is remotely supervised/observed by designated professionals.

RESPONSE: Subsection (3)(B) was not included in the published proposed amendment. The board believes an opportunity

for public comment on the suggested change would be beneficial. Further, subsection (3)(B) currently requires that immunizing pharmacists complete CPR or Basic Life Support training that includes a live in-person skills assessment. Additional research is needed to assess RQI's virtual/remote observation procedures prior to permanently amending the rule. The Board of Pharmacy will consult with the commenter for additional information. No changes have been made in response to the comment.

## 20 CSR 2150-5.025 Administration of Vaccines

(2) For vaccines administered by protocol, the authorizing protocol physician is responsible for the oversight of, and accepts responsibility for, the vaccines administered by the pharmacist.

(4) Pharmacist immunization activities must be safely and properly performed in accordance with the applicable standard of care.

(C) Pharmacists ordering or administering a vaccine as authorized by section 338.010, RSMo, may create a prescription in the pharmacist's name or, if applicable, the name of the authorizing protocol physician. The prescription may be dispensed by a licensed pharmacy and must be maintained in the prescription records of the dispensing pharmacy as provided by the Board of Pharmacy's rules. In addition to this rule, pharmacists shall comply with all applicable provisions of Chapter 338, RSMo, and the rules of the Board of Pharmacy governing prescribing and record-keeping, including but not limited to 20 CSR 2220-2.018.

### (5) Protocol Requirements.

(A) A Missouri licensed pharmacist may enter into a written protocol with a Missouri licensed physician to order and administer vaccines authorized by section 338.010.1(4), RSMo. The written protocol may be valid for a time period not to exceed one (1) year. The protocol must be renewed annually and include the following:

1. The identity of the participating pharmacist and authorizing protocol physician;
2. Time period of the protocol;
3. Authorized vaccines;
4. The patient or groups of patients authorized for vaccination;
5. Allowed routes and anatomic sites of administration;
6. If applicable, authorization to create a prescription for each administration under the authorizing protocol physician's name;
7. Patient assessment or referral requirements, if applicable;
8. Emergency response procedures, including but not limited to procedures for handling/addressing adverse reactions, anaphylactic reactions, and accidental needle sticks;
9. The length of time the pharmacist must observe an individual for adverse events following an injection;
10. Procedures for disposing of used and contaminated supplies;
11. Authorization to administer vaccines at a non-pharmacy location, if applicable;
12. Record-keeping requirements and any required notification procedures; and
13. A provision allowing termination of the protocol at any time at the request of any party.

(B) The protocol, and any subsequent amendments or alterations, must be reviewed and manually or electronically signed and dated by the pharmacist and authorizing protocol

physician prior to its implementation, signifying that both are aware of its contents and agree to follow the terms of the protocol. A copy of the protocol must be maintained by both the pharmacist and the authorizing protocol physician for a minimum of eight (8) years after termination of the protocol.

(C) Additional pharmacists or immunization locations may be added to an existing protocol if the amendment is signed and dated by the authorizing protocol physician(s) and, if applicable, any newly added pharmacist(s). Existing pharmacists are not required to re-sign the protocol unless other protocol terms or provisions are changed.

### (6) Record Keeping.

(A) Within seventy-two (72) hours after a vaccine is administered, a prescription must be created in the ordering pharmacist's name for any vaccine dispensed. For vaccines provided pursuant to an immunization protocol with a Missouri licensed physician, the prescription must be obtained from the authorizing protocol physician for any vaccine dispensed or a prescription must be created in the authorizing protocol physician's name, documenting the dispensing within seventy-two (72) hours as authorized by protocol.

(B) For vaccines ordered by a pharmacist, the pharmacist must maintain a patient record of each vaccine ordered that includes –

1. The patient's name, address, and date of birth;
2. The date, route, and anatomic site of the administration;
3. The vaccine's name, dose, manufacturer, lot number, and expiration date;
4. The name and address of the patient's primary health care provider, as provided by the patient;
5. The identity of the administering pharmacist or, if applicable, the identity of the administering intern pharmacist or qualified pharmacy technician and supervising pharmacist;
6. Documentation of patient screening, if applicable;
7. The nature of any adverse reaction and who was notified, if applicable; and
8. Any other pertinent medical or medication information/history.

(C) The pharmacist shall ensure a record is maintained for each vaccine administered pursuant to section 338.010.1(4), RSMo, that includes –

1. The patient's name, address, and date of birth;
2. The date, route, and anatomic site of the administration;
3. The vaccine's name, dose, manufacturer, lot number, and expiration date;
4. The name and address of the patient's primary health care provider, as provided by the patient;
5. The identity of the administering pharmacist or, if applicable, the identity of the administering intern pharmacist or qualified pharmacy technician and supervising pharmacist;
6. Documentation of patient screening, if applicable;
7. The nature of any adverse reaction and who was notified, if applicable; and
8. Any other pertinent medical or medication information/history.

(D) Notwithstanding any other provision of this rule, prescription records must be maintained as provided by Chapter 338, RSMo, and the rules of the board.

(E) The records required by this rule must be securely and confidentially maintained as follows:

1. If the vaccine is administered on behalf of a pharmacy, both the pharmacy and the pharmacist shall ensure the records required by subsections (6)(A)–(C) are promptly delivered to and maintained at the pharmacy separate from the pharmacy's prescription files;
2. If the vaccine is not being administered on behalf of a pharmacy, all records shall be maintained securely and

confidentially by the pharmacist at an address identified in advance by the pharmacist or, if applicable, identified in the protocol;

3. Prescription records must be maintained as required by Chapter 338, RSMo, and the rules of the board; and

4. Records required by this rule must be maintained for two (2) years and made available for inspecting and copying by the State Board of Pharmacy or the State Board of Registration for the Healing Arts and/or their authorized representatives. Records maintained at a pharmacy must be produced during an inspection by the board and/or their authorized representatives. Records not maintained at a pharmacy must be produced within three (3) business days after a request from the State Board of Pharmacy, the Board of Registration for the Healing Arts, and/or their authorized representative. Failure to maintain or produce records as provided by this rule shall constitute grounds for discipline.

(7) Notification of Immunizations. Pharmacists immunizing pursuant to section 338.010.1(4), RSMo, must –

(B) Notify the authorizing protocol physician as required by the governing protocol, if applicable;

(D) Notify the patient's primary health care provider and, if different, the authorizing protocol physician, within twenty-four (24) hours after learning of any adverse event or reaction experienced by the patient. Adverse events or reactions must also be reported to the Vaccine Adverse Event Reporting System (VAERS) or its successor, within thirty (30) days.

(E) Unless otherwise provided by a governing protocol, notification may be made via a common electronic medication record that is accessible to and shared by both the authorizing protocol physician and pharmacist. Proof of notification must be maintained in the pharmacist's records as provided in subsection (6)(B) of this rule.

## TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE

### Division 2220 – State Board of Pharmacy Chapter 6 – Pharmaceutical Care Standards

#### ORDER OF RULEMAKING

By the authority vested in the State Board of Pharmacy under section 338.140, RSMo Supp. 2023, the board amends a rule as follows:

20 CSR 2220-6.050 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on September 15, 2023 (48 MoReg 1714-1716). Those sections with changes are reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The board received three (3) comments on the proposed amendment.

COMMENT #1: Charles Trebilcock (Burrell Health, Vice President – Pharmacy) suggested the board use “authorizing physician” throughout the rule for consistency.

RESPONSE AND EXPLANATION OF CHANGE: The board agrees and the final rule has been updated to reference the “authorized protocol physician” for clarity.

COMMENT #2: Charles Trebilcock suggested the board

combine all recordkeeping requirements in section (6).

RESPONSE AND EXPLANATION OF CHANGE: The board agrees and subsections (4)(D) and (5)(D) have been moved to section (6) as suggested.

COMMENT #3: Sarah Billings (SSM Health Regional Director Ambulatory and Population Health Pharmacy – St. Louis) suggested the board amend subsection (3)(B) to accept the American Heart Association's Resuscitation Quality Improvement (RQI) cardiopulmonary resuscitation (CPR) training/certification as a qualifier for pharmacist immunization services. According to the materials provided, the RQI program includes online simulation training that is remotely supervised/observed by designated professionals.

RESPONSE: Subsection (3)(B) was not included in the published proposed amendment. The board believes an opportunity for public comment on the suggested change would be beneficial. Further, subsection (3)(B) currently requires that immunizing pharmacists complete CPR or Basic Life Support training that includes a live in-person skills assessment. Additional research is needed to assess RQI's virtual/remote observation procedures prior to permanently amending the rule. The Board of Pharmacy will consult with the commenter for additional information. No changes have been made in response to the comment.

#### 20 CSR 2220-6.050 Administration of Vaccines

(2) For vaccines administered by protocol, the authorizing protocol physician is responsible for the oversight of, and accepts responsibility for, the vaccines administered by the pharmacist.

(4) Pharmacist immunization activities must be safely and properly performed in accordance with the applicable standard of care.

(C) Pharmacists ordering or administering a vaccine as authorized by section 338.010, RSMo, may create a prescription in the pharmacist's name or, if applicable, the name of the authorizing protocol physician. The prescription may be dispensed by a licensed pharmacy and must be maintained in the prescription records of the dispensing pharmacy as provided by the Board of Pharmacy's rules. In addition to this rule, pharmacists shall comply with all applicable provisions of Chapter 338, RSMo, and the rules of the Board of Pharmacy governing prescribing and record-keeping, including but not limited to 20 CSR 2220-2.018.

(5) Protocol Requirements.

(A) A Missouri licensed pharmacist may enter into a written protocol with a Missouri licensed physician to order and administer vaccines authorized by section 338.010.1(4), RSMo. The written protocol may be valid for a time period not to exceed one (1) year. The protocol must be renewed annually and include the following:

1. The identity of the participating pharmacist and authorizing protocol physician;
2. Time period of the protocol;
3. Authorized vaccines;
4. The patient or groups of patients authorized for vaccination;
5. Allowed routes and anatomic sites of administration;
6. If applicable, authorization to create a prescription for each administration under the authorizing protocol physician's name;
7. Patient assessment or referral requirements, if applicable;
8. Emergency response procedures, including but not



limited to procedures for handling/addressing adverse reactions, anaphylactic reactions, and accidental needle sticks;

9. The length of time the pharmacist must observe an individual for adverse events following an injection;

10. Procedures for disposing of used and contaminated supplies;

11. Authorization to administer vaccines at a non-pharmacy location, if applicable;

12. Record-keeping requirements and any required notification procedures; and

13. A provision allowing termination of the protocol at any time at the request of any party.

(B) The protocol, and any subsequent amendments or alterations, must be reviewed and manually or electronically signed and dated by the pharmacist and authorizing protocol physician prior to its implementation, signifying that both are aware of its contents and agree to follow the terms of the protocol. A copy of the protocol must be maintained by both the pharmacist and the authorizing protocol physician for a minimum of eight (8) years after termination of the protocol.

(C) Additional pharmacists or immunization locations may be added to an existing protocol if the amendment is signed and dated by the authorizing protocol physician(s) and, if applicable, any newly added pharmacist(s). Existing pharmacists are not required to re-sign the protocol unless other protocol terms or provisions are changed.

(6) Record Keeping.

(A) Within seventy-two (72) hours after a vaccine is administered, a prescription must be created in the ordering pharmacist's name for any vaccine dispensed. For vaccines provided pursuant to an immunization protocol with a Missouri licensed physician, the prescription must be obtained from the authorizing protocol physician for any vaccine dispensed or a prescription must be created in the authorizing protocol physician's name, documenting the dispensing within seventy-two (72) hours as authorized by protocol.

(B) For vaccines ordered by a pharmacist, the pharmacist must maintain a patient record of each vaccine ordered that includes –

1. The patient's name, address, and date of birth;
2. The date, route, and anatomic site of the administration;
3. The vaccine's name, dose, manufacturer, lot number, and expiration date;
4. The name and address of the patient's primary health care provider, as provided by the patient;
5. The identity of the administering pharmacist or, if applicable, the identity of the administering intern pharmacist or qualified pharmacy technician and supervising pharmacist;
6. Documentation of patient screening, if applicable;
7. The nature of any adverse reaction and who was notified, if applicable; and
8. Any other pertinent medical or medication information/history.

(C) The pharmacist shall ensure a record is maintained for each vaccine administered pursuant to section 338.010.1(4), RSMo, that includes –

1. The patient's name, address, and date of birth;
2. The date, route, and anatomic site of the administration;
3. The vaccine's name, dose, manufacturer, lot number, and expiration date;
4. The name and address of the patient's primary health care provider, as provided by the patient;
5. The identity of the administering pharmacist or, if applicable, the identity of the administering intern pharmacist or qualified pharmacy technician and supervising pharmacist;
6. Documentation of patient screening, if applicable;

7. The nature of any adverse reaction and who was notified, if applicable; and

8. Any other pertinent medical or medication information/history.

(D) Notwithstanding any other provision of this rule, prescription records must be maintained as provided by Chapter 338, RSMo, and the rules of the board.

(E) The records required by this rule must be securely and confidentially maintained as follows:

1. If the vaccine is administered on behalf of a pharmacy, both the pharmacy and the pharmacist shall ensure the records required by subsections (6)(A)–(C) are promptly delivered to and maintained at the pharmacy separate from the pharmacy's prescription files;

2. If the vaccine is not being administered on behalf of a pharmacy, all records shall be maintained securely and confidentially by the pharmacist at an address identified in advance by the pharmacist or, if applicable, identified in the protocol;

3. Prescription records must be maintained as required by Chapter 338, RSMo, and the rules of the board; and

4. Records required by this rule must be maintained for two (2) years and made available for inspecting and copying by the State Board of Pharmacy or the State Board of Registration for the Healing Arts and/or their authorized representatives. Records maintained at a pharmacy must be produced during an inspection by the board and/or their authorized representatives. Records not maintained at a pharmacy must be produced within three (3) business days after a request from the State Board of Pharmacy, the Board of Registration for the Healing Arts, and/or their authorized representative. Failure to maintain or produce records as provided by this rule shall constitute grounds for discipline.

(7) Notification of Immunizations. Pharmacists immunizing pursuant to section 338.010.1(4), RSMo, must –

(B) Notify the authorizing protocol physician as required by the governing protocol, if applicable;

(D) Notify the patient's primary health care provider and, if different, the authorizing protocol physician, within twenty-four (24) hours after learning of any adverse event or reaction experienced by the patient. Adverse events or reactions must also be reported to the Vaccine Adverse Event Reporting System (VAERS) or its successor, within thirty (30) days.

(E) Unless otherwise provided by a governing protocol, notification may be made via a common electronic medication record that is accessible to and shared by both the authorizing protocol physician and pharmacist. Proof of notification must be maintained in the pharmacist's records as provided in subsection (6)(B) of this rule.

The Secretary of State is required by sections 347.141 and 359.481, RSMo, to publish dissolutions of limited liability companies and limited partnerships. The content requirements for the one-time publishing of these notices are prescribed by statute. This listing is published pursuant to these statutes. We request that documents submitted for publication in this section be submitted in camera ready 8 1/2" x 11" manuscript by email to [adrules.dissolutions@sos.mo.gov](mailto:adrules.dissolutions@sos.mo.gov).

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY TO ALL CREDITORS OF AND CLAIMANTS  
AGAINST PRATER'S PHARMACY LLC**

On October 13, 2023, Prater's Pharmacy LLC, a Missouri limited liability company ("Company"), filed its Notice of Winding Up with the Missouri Secretary of State, effective on the filing date. All persons and organizations must submit to:

Company, c/o Frank C. Carnahan  
Carnahan Evans PC  
2805 S. Ingram Mill Road  
Springfield, Missouri 65804

A written summary of any claims against Company, including:

- 1) claimant's name, address and telephone number;
- 2) amount of claim;
- 3) date(s) claim accrued (or will accrue);
- 4) brief description of the nature of the debt or the basis for the claim; and
- 5) if the claim is secured, and if so, the collateral used as security.

NOTICE: Because of the dissolution, any claims against Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the last of filing or publication of this Notice.

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY TO ALL CREDITORS OF AND CLAIMANTS  
AGAINST WC PHARMACY LLC**

On October 13, 2023, WC Pharmacy LLC, a Missouri limited liability company ("Company"), filed its Notice of Winding Up with the Missouri Secretary of State, effective on the filing date. All persons and organizations must submit to:

Company, c/o Frank C. Carnahan  
Carnahan Evans PC  
2805 S. Ingram Mill Road  
Springfield, Missouri 65804

A written summary of any claims against Company, including:

- 1) claimant's name, address and telephone number;
- 2) amount of claim;
- 3) date(s) claim accrued (or will accrue);
- 4) brief description of the nature of the debt or the basis for the claim; and
- 5) if the claim is secured, and if so, the collateral used as security.

NOTICE: Because of the dissolution, any claims against Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the last of filing or publication of this Notice.

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY TO ALL CREDITORS OF AND CLAIMANTS  
AGAINST RYDE IT OFF ROAD PARK, LLC**

On October 5, 2023, RYDE It Off Road Park, LLC, a Missouri limited liability company ("Company"), filed its Notice of Winding Up with the Missouri Secretary of State, effective on the filing date. All persons and organizations must submit to:

Company, c/o Christiaan D. Horton, Esq.  
Carnahan Evans PC  
2805 S. Ingram Mill Road  
Springfield, Missouri 65804

A written summary of any claims against Company, including:

- 1) claimant's name, address and telephone number;
- 2) amount of claim;
- 3) date(s) claim accrued (or will accrue);
- 4) brief description of the nature of the debt or the basis for the claim; and
- 5) if the claim is secured, and if so, the collateral used as security.

NOTICE: Because of the dissolution, any claims against Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the last of filing or publication of this Notice.

**NOTICE OF WINDING UP FOR LIMITED LIABILITY COMPANY TO ALL CREDITORS  
AGAINST PRECISION LOOK DETAILING, LLC**

On November 7, 2023, Precision Look Detailing, LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State, effective as of November 7, 2023. Said company requests that all persons and organizations who have claims against it present such claims immediately in writing to:

Schormann Law Firm, LLC  
One Mid Rivers Mall Drive, Suite 256  
St. Peters, Missouri 63376

All claims must include: the name, address and telephone number of the claimant; the amount claimed; the basis of the claim; the date(s) on which the events occurred which provided the basis for the claim; and copies of any other supporting data. Any claim against Precision Look Detailing, LLC will be barred unless a proceeding to enforce the claim is commenced within three years after the publication of this notice.

**NOTICE OF WINDING UP FOR LIMITED LIABILITY COMPANY TO ALL CREDITORS  
AGAINST K9 MACHINE & TOOL LLC**

On November 3, 2023, K9 Machine & Tool LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State, effective as of November 3, 2023. Said company requests that all persons and organizations who have claims against it present such claims immediately in writing to:

Holly Kirkpatrick  
1665 Duvall Court  
Dardenne Prairie, MO 63368

All claims must include: the name, address and telephone number of the claimant; the amount claimed; the basis of the claim; the date(s) on which the events occurred which provided the basis for the claim; and copies of any other supporting data. Any claim against K9 Machine & Tool LLC will be barred unless a proceeding to enforce the claim is commenced within three years after the publication of this notice.

**NOTICE OF CORPORATION DISSOLUTION  
TO ALL CREDITORS OF AND CLAIMANTS AGAINST J & B WHOLESALE, INC**

On November 9, 2023, J & B Wholesale, Inc., a Missouri corporation, Charter Number 00282507, filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State. All persons or organizations having claims against J & B Wholesale, Inc., are required to present them immediately in writing to:

Molly Nail, Attorney at Law  
CHINNERY EVANS & NAIL, P.C.  
800 NE Vanderbilt Lane  
Lee's Summit, MO 64064

Each claim must contain the following information:

1. Name and current address of the claimant.
2. A clear and concise statement of the facts supporting the claim.
3. The date the claim was incurred.
4. The amount of money or alternate relief demanded.

NOTE: CLAIMS AGAINST J & B WHOLESALE, INC., WILL BE BARRED UNLESS A PROCEEDING TO ENFORCE THE CLAIM IS COMMENCED WITHIN TWO (2) YEARS AFTER THE PUBLICATION OF THIS NOTICE.

**NOTICE OF DISSOLUTION OF CORPORATION TO ALL CREDITORS OF  
AND CLAIMANTS AGAINST FOXLAND, INC**

On November 7, 2023, Foxland, Inc., a Missouri corporation (the "Corporation"), filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State, effective as of November 7, 2023.

All persons with claims against the Corporation are hereby notified that they may submit any claim in accordance with this notice to:

Carmody MacDonald P.C.,  
Attention: Brian C. Behrens.  
120 S. Central Avenue, Suite 1800,  
St. Louis, MO 63105,

All claims must include the name, address, and telephone number of the claimant; the amount of the claim; the basis for the claim; any documentation supporting the claim; and the date(s) of the event(s) on which the claim is based occurred. All claims against the Corporation will be barred unless a proceeding to enforce the claim is commenced within two (2) years after the publication of this notice.

**NOTICE OF WINDING UP TO ALL CREDITORS OF AND CLAIMANTS AGAINST KKJ & N HOLDINGS LLC, A  
MISSOURI LIMITED LIABILITY COMPANY**

On November 14, 2023, KKJ & N HOLDINGS LLC, a Missouri limited liability company (hereinafter the "Company"), filed its Articles of Termination for Limited Liability Company with the Secretary of State, effective as of the date of filing by the Secretary of State. The Company requests that all persons and organizations with claims against it present to them immediately, by letter, to:

Attn:/Kelly S. Diller  
1304 Bansbach  
St. Louis, MO 63131

Each claim must include the following information: the name, address, and telephone number of the claimant; the amount claimed; the date on which the claim arose; the basis for the claim; and documentation in support of the claim. All claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after publication of this notice.

**NOTICE OF WINDING UP TO ALL CREDITORS OF AND CLAIMANTS AGAINST KKJ & N INVESTMENTS LLC, A  
MISSOURI LIMITED LIABILITY COMPANY**

On November 14, 2023, KKJ & N INVESTMENTS LLC, a Missouri limited liability company (hereinafter the "Company"), filed its Articles of Termination for Limited Liability Company with the Secretary of State, effective as of the date of filing by the Secretary of State. The Company requests that all persons and organizations with claims against it present to them immediately, by letter, to:

Attn:/ Kelly S. Diller  
1304 Bansbach  
St. Louis, MO 63131

Each claim must include the following information: the name, address, and telephone number of the claimant; the amount claimed; the date on which the claim arose; the basis for the claim; and documentation in support of the claim. All claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after publication of this notice.

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY TO ALL CREDITORS OF AND CLAIMANTS  
AGAINST SPRINGFIELD GROCER SYSTEM GROUP, LLC**

On November 8, 2023, Springfield Grocer System Group, LLC, a Missouri limited liability company ("Company"), filed its Notice of Winding Up with the Missouri Secretary of State, effective on the filing date. All persons and organizations must submit to:

Company, c/o Frank C. Carnahan  
Carnahan Evans PC  
2805 S. Ingram Mill Road  
Springfield, Missouri 65804



A written summary of any claims against Company, including:

- 1) claimant's name, address and telephone number;
- 2) amount of claim;
- 3) date(s) claim accrued (or will accrue);
- 4) brief description of the nature of the debt or the basis for the claim; and
- 5) if the claim is secured, and if so, the collateral used as security.

Because of the dissolution, any claims against Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the last of filing or publication of this Notice.

This cumulative table gives you the latest status of rules. It contains citations of rulemakings adopted or proposed after deadline for the monthly Update Service to the *Code of State Regulations*. Citations are to volume and page number in the *Missouri Register*, except for material in this issue. The first number in the table cite refers to the volume number or the publication year – 47 (2022) and 48 (2023). MoReg refers to *Missouri Register* and the numbers refer to a specific *Register* page, R indicates a rescission, W indicates a withdrawal, S indicates a statement of actual cost, T indicates an order terminating a rule, N.A. indicates not applicable, RAN indicates a rule action notice, RUC indicates a rule under consideration, and F indicates future effective date.

RULE NUMBER	AGENCY	EMERGENCY	PROPOSED	ORDER	IN ADDITION
1 CSR 10	<b>OFFICE OF ADMINISTRATION</b>				
1 CSR 10-3.010	State Officials' Salary Compensation Schedule Commissioner of Administration		48 MoReg 1757		47 MoReg 1457
	<b>DEPARTMENT OF AGRICULTURE</b>				
2 CSR 30-1.010	Animal Health		48 MoReg 1596		
2 CSR 30-2.004	Animal Health		48 MoReg 987	48 MoReg 2073	
2 CSR 30-2.010	Animal Health		48 MoReg 989	48 MoReg 2075	
2 CSR 30-2.020	Animal Health		48 MoReg 995	48 MoReg 2078	
2 CSR 30-2.040	Animal Health		48 MoReg 1000	48 MoReg 2080	
2 CSR 30-9.100	Animal Health		48 MoReg 1180R	48 MoReg 1978R	
2 CSR 30-9.110	Animal Health		48 MoReg 1180R	48 MoReg 1978R	
2 CSR 70-14.005	Plant Industries		This Issue R		
2 CSR 70-14.010	Plant Industries		This Issue R		
2 CSR 70-14.020	Plant Industries		This Issue R		
2 CSR 70-14.030	Plant Industries		This Issue R		
2 CSR 70-14.040	Plant Industries		This Issue R		
2 CSR 70-14.060	Plant Industries		This Issue R		
2 CSR 70-14.070	Plant Industries		This Issue R		
2 CSR 70-14.080	Plant Industries		This Issue R		
2 CSR 70-14.090	Plant Industries		This Issue R		
2 CSR 70-14.100	Plant Industries		This Issue R		
2 CSR 70-14.110	Plant Industries		This Issue R		
2 CSR 70-14.120	Plant Industries		This Issue R		
2 CSR 70-14.130	Plant Industries		This Issue R		
2 CSR 70-14.140	Plant Industries		This Issue R		
2 CSR 70-14.150	Plant Industries		This Issue R		
2 CSR 70-14.160	Plant Industries		This Issue R		
2 CSR 70-14.170	Plant Industries		This Issue R		
2 CSR 70-14.180	Plant Industries		This Issue R		
2 CSR 70-14.190	Plant Industries		This Issue R		
2 CSR 70-17.010	Plant Industries		This Issue R		
2 CSR 70-17.020	Plant Industries		This Issue R		
2 CSR 70-17.030	Plant Industries		This Issue R		
2 CSR 70-17.050	Plant Industries		This Issue R		
2 CSR 70-17.070	Plant Industries		This Issue R		
2 CSR 70-17.080	Plant Industries		This Issue R		
2 CSR 70-17.100	Plant Industries		This Issue R		
2 CSR 70-17.110	Plant Industries		This Issue R		
2 CSR 70-17.120	Plant Industries		This Issue R		
2 CSR 70-17.130	Plant Industries		This Issue R		
2 CSR 80-5.010	State Milk Board		This Issue		
2 CSR 90-20.040	Weights, Measures and Consumer Protection		48 MoReg 1009	48 MoReg 1847	
2 CSR 90-21.010	Weights, Measures and Consumer Protection		48 MoReg 41	48 MoReg 959	
2 CSR 90-22.140	Weights, Measures and Consumer Protection		48 MoReg 1009	48 MoReg 1847	
2 CSR 90-23.010	Weights, Measures and Consumer Protection		48 MoReg 1009	48 MoReg 1847	
2 CSR 90-25.010	Weights, Measures and Consumer Protection		48 MoReg 1010	48 MoReg 1847	
	<b>DEPARTMENT OF CONSERVATION</b>				
3 CSR 10-4.111	Conservation Commission		48 MoReg 1813		
3 CSR 10-5.215	Conservation Commission		48 MoReg 1180	48 MoReg 1848	
3 CSR 10-5.250	Conservation Commission		48 MoReg 1183	48 MoReg 1849	
3 CSR 10-5.300	Conservation Commission		48 MoReg 1185	48 MoReg 1849	
3 CSR 10-5.310	Conservation Commission		48 MoReg 1187	48 MoReg 1850	
3 CSR 10-5.315	Conservation Commission		48 MoReg 1189	48 MoReg 1851	
3 CSR 10-5.320	Conservation Commission		48 MoReg 1191	48 MoReg 1851	
3 CSR 10-5.324	Conservation Commission		48 MoReg 1193	48 MoReg 1852	
3 CSR 10-5.330	Conservation Commission		48 MoReg 1193	48 MoReg 1852	
3 CSR 10-5.331	Conservation Commission		48 MoReg 1195	48 MoReg 1853	
3 CSR 10-5.340	Conservation Commission		48 MoReg 1195	48 MoReg 1853	
3 CSR 10-5.345	Conservation Commission		48 MoReg 1197	48 MoReg 1854	
3 CSR 10-5.351	Conservation Commission		48 MoReg 1199	48 MoReg 1855	
3 CSR 10-5.352	Conservation Commission		48 MoReg 1201	48 MoReg 1855	
3 CSR 10-5.359	Conservation Commission		48 MoReg 1203	48 MoReg 1856	
3 CSR 10-5.360	Conservation Commission		48 MoReg 1205	48 MoReg 1857	
3 CSR 10-5.365	Conservation Commission		48 MoReg 1207	48 MoReg 1858	
3 CSR 10-5.370	Conservation Commission		48 MoReg 1209	48 MoReg 1858	
3 CSR 10-5.425	Conservation Commission		48 MoReg 1211	48 MoReg 1859	
3 CSR 10-5.430	Conservation Commission		48 MoReg 1213	48 MoReg 1859W	
3 CSR 10-5.435	Conservation Commission		48 MoReg 1215	48 MoReg 1860	
3 CSR 10-5.436	Conservation Commission		48 MoReg 1217	48 MoReg 1860	
3 CSR 10-5.440	Conservation Commission		48 MoReg 1219	48 MoReg 1861W	
3 CSR 10-5.445	Conservation Commission		48 MoReg 1221	48 MoReg 1861	
3 CSR 10-5.460	Conservation Commission		48 MoReg 1223	48 MoReg 1861	
3 CSR 10-5.465	Conservation Commission		48 MoReg 1223	48 MoReg 1862	
3 CSR 10-5.540	Conservation Commission		48 MoReg 1225	48 MoReg 1862	

RULE NUMBER	AGENCY	EMERGENCY	PROPOSED	ORDER	IN ADDITION
3 CSR 10-5.545	Conservation Commission		48 MoReg 1227	48 MoReg 1862	
3 CSR 10-5.551	Conservation Commission		48 MoReg 1229	48 MoReg 1863	
3 CSR 10-5.552	Conservation Commission		48 MoReg 1231	48 MoReg 1864	
3 CSR 10-5.554	Conservation Commission		48 MoReg 1233	48 MoReg 1865	
3 CSR 10-5.559	Conservation Commission		48 MoReg 1235	48 MoReg 1865	
3 CSR 10-5.560	Conservation Commission		48 MoReg 1235	48 MoReg 1866	
3 CSR 10-5.565	Conservation Commission		48 MoReg 1237	48 MoReg 1867	
3 CSR 10-5.567	Conservation Commission		48 MoReg 1239	48 MoReg 1867	
3 CSR 10-5.570	Conservation Commission		48 MoReg 1241	48 MoReg 1867	
3 CSR 10-5.576	Conservation Commission		48 MoReg 1243	48 MoReg 1867	
3 CSR 10-5.579	Conservation Commission		48 MoReg 1245	48 MoReg 1868	
3 CSR 10-5.580	Conservation Commission		48 MoReg 1247	48 MoReg 1869	
3 CSR 10-5.600	Conservation Commission		48 MoReg 1249	48 MoReg 1869	
3 CSR 10-5.605	Conservation Commission		48 MoReg 1249	48 MoReg 1870	
3 CSR 10-6.405	Conservation Commission		48 MoReg 1249	48 MoReg 1870	
3 CSR 10-6.535	Conservation Commission		48 MoReg 1250	48 MoReg 1870	
3 CSR 10-7.440	Conservation Commission		48 MoReg 1813		
3 CSR 10-9.350	Conservation Commission		48 MoReg 1250	48 MoReg 1870	
3 CSR 10-9.351	Conservation Commission		48 MoReg 1252	48 MoReg 1870	
3 CSR 10-9.352	Conservation Commission		48 MoReg 1252	48 MoReg 1871	
3 CSR 10-9.370	Conservation Commission		48 MoReg 1252	48 MoReg 1871	
3 CSR 10-9.420	Conservation Commission		48 MoReg 1253	48 MoReg 1871	
3 CSR 10-9.425	Conservation Commission		48 MoReg 1253	48 MoReg 1871	
3 CSR 10-9.440	Conservation Commission		48 MoReg 1255	48 MoReg 1871	
3 CSR 10-9.560	Conservation Commission		48 MoReg 1255	48 MoReg 1872	
3 CSR 10-9.565	Conservation Commission		48 MoReg 1257	48 MoReg 1872	
3 CSR 10-9.570	Conservation Commission		48 MoReg 1259	48 MoReg 1872	
3 CSR 10-9.575	Conservation Commission		48 MoReg 1260	48 MoReg 1872	
3 CSR 10-9.625	Conservation Commission		48 MoReg 1260	48 MoReg 1872	
3 CSR 10-9.627	Conservation Commission		48 MoReg 1263	48 MoReg 1873	
3 CSR 10-9.640	Conservation Commission		48 MoReg 1265	48 MoReg 1873	
3 CSR 10-10.707	Conservation Commission		48 MoReg 1265	48 MoReg 1873W	
3 CSR 10-10.708	Conservation Commission		48 MoReg 1267	48 MoReg 1873W	
3 CSR 10-10.720	Conservation Commission		48 MoReg 1269	48 MoReg 1874	
3 CSR 10-10.722	Conservation Commission		48 MoReg 1272	48 MoReg 1874	
3 CSR 10-10.724	Conservation Commission		48 MoReg 1272	48 MoReg 1874	
3 CSR 10-10.728	Conservation Commission		48 MoReg 1272	48 MoReg 1874	
3 CSR 10-10.732	Conservation Commission		48 MoReg 1273	48 MoReg 1874	
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3 CSR 10-10.767	Conservation Commission		48 MoReg 1275	48 MoReg 1875	
3 CSR 10-10.788	Conservation Commission		48 MoReg 1277	48 MoReg 1875	
3 CSR 10-11.120	Conservation Commission		48 MoReg 1814		
3 CSR 10-11.130	Conservation Commission		48 MoReg 1815		
3 CSR 10-11.215	Conservation Commission			48 MoReg 1875	
3 CSR 10-12.110	Conservation Commission		48 MoReg 1815		
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3 CSR 10-12.125	Conservation Commission			48 MoReg 1875	
3 CSR 10-12.135	Conservation Commission		48 MoReg 1816		
3 CSR 10-12.140	Conservation Commission			48 MoReg 1876	
3 CSR 10-12.145	Conservation Commission			48 MoReg 1877	
3 CSR 10-12.150	Conservation Commission		48 MoReg 1277	48 MoReg 1877	
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4 CSR 85-5.020	Division of Business and Community Solutions		48 MoReg 1599		
4 CSR 85-5.030	Division of Business and Community Solutions		48 MoReg 1601		
4 CSR 85-5.040	Division of Business and Community Solutions		48 MoReg 1602		
4 CSR 85-5.050	Division of Business and Community Solutions		48 MoReg 1602		
4 CSR 85-5.060	Division of Business and Community Solutions		48 MoReg 1603		
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4 CSR 85-5.100	Division of Business and Community Solutions		48 MoReg 1605		
4 CSR 85-5.110	Division of Business and Community Solutions		48 MoReg 1606		
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5 CSR 20-100.105	Division of Learning Service		48 MoReg 1364R	48 MoReg 2232R	
5 CSR 20-100.185	Division of Learning Service		48 MoReg 1364	48 MoReg 2232	
5 CSR 20-100.230	Division of Learning Services		48 MoReg 307		
5 CSR 20-100.255	Division of Learning Services		48 MoReg 1367R	48 MoReg 2232R	
5 CSR 20-200.275	Division of Learning Services		48 MoReg 955	48 MoReg 1978	
5 CSR 20-500.210	Division of Learning Services		48 MoReg 1367	48 MoReg 2232	
5 CSR 20-500.220	Division of Learning Services		48 MoReg 1372	48 MoReg 2233	
5 CSR 20-500.240	Division of Learning Services		48 MoReg 1372	48 MoReg 2233	
5 CSR 20-500.260	Division of Learning Services		48 MoReg 1758		
5 CSR 20-500.270	Division of Learning Services		48 MoReg 1760		
5 CSR 20-500.280	Division of Learning Services		48 MoReg 1760		
5 CSR 25-100.120	Office of Childhood		48 MoReg 1277	48 MoReg 2233	
5 CSR 25-500.010	Office of Childhood		48 MoReg 1373	48 MoReg 2233	
5 CSR 25-500.102	Office of Childhood		48 MoReg 1374	48 MoReg 2234	
5 CSR 25-500.112	Office of Childhood		48 MoReg 1375	48 MoReg 2235	
5 CSR 25-500.182	Office of Childhood		48 MoReg 1379	48 MoReg 2237	
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6 CSR 10-2.080	Commissioner of Higher Education		48 MoReg 1010	48 MoReg 1878	
6 CSR 10-9.010	Commissioner of Higher Education		This Issue		
6 CSR 10-9.020	Commissioner of Higher Education		48 MoReg 955	48 MoReg 1878	

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7 CSR 265-8.018	Motor Carrier and Railroad Safety		48 MoReg 1817		
7 CSR 265-8.032	Motor Carrier and Railroad Safety		48 MoReg 1817		
7 CSR 265-8.080	Motor Carrier and Railroad Safety		48 MoReg 1817		
7 CSR 265-8.130	Motor Carrier and Railroad Safety		48 MoReg 1818		
7 CSR 265-8.300	Motor Carrier and Railroad Safety		48 MoReg 1818		
7 CSR 265-8.320	Motor Carrier and Railroad Safety		48 MoReg 1819		
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9 CSR 30-3.134	Certification Standards		48 MoReg 1424	48 MoReg 2238	
9 CSR 30-3.150	Certification Standards		48 MoReg 1685		
9 CSR 30-3.151	Certification Standards		48 MoReg 1686		
9 CSR 30-3.152	Certification Standards		48 MoReg 1688		
9 CSR 30-3.155	Certification Standards		48 MoReg 1700		
9 CSR 30-3.192	Certification Standards		48 MoReg 1820		
9 CSR 30-3.201	Certification Standards		48 MoReg 1424	48 MoReg 2238	
9 CSR 30-3.206	Certification Standards		48 MoReg 1425	48 MoReg 2238	
9 CSR 30-4.046	Certification Standards		48 MoReg 2150		
9 CSR 30-6.010	Certification Standards		48 MoReg 1382	48 MoReg 2238	
9 CSR 40-4.001	Licensing Rules		48 MoReg 1823		
9 CSR 40-6.001	Licensing Rules		48 MoReg 1824		
9 CSR 45-5.010	Division of Developmental Disabilities		48 MoReg 1701R 48 MoReg 1701		
9 CSR 45-5.060	Division of Developmental Disabilities		48 MoReg 1426R 48 MoReg 1426	48 MoReg 2239R 48 MoReg 2239	
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10 CSR 10-6.020	Director's Office		48 MoReg 1921		
10 CSR 10-6.161	Director's Office		48 MoReg 1430		
10 CSR 10-6.200	Director's Office		48 MoReg 1431		
10 CSR 20-6.030	Clean Water Commission		48 MoReg 1825		
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11 CSR 30-8.010	Office of the Director		48 MoReg 202R		
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11 CSR 30-8.030	Office of the Director		48 MoReg 202R		
11 CSR 30-8.040	Office of the Director		48 MoReg 202R		
11 CSR 30-9.010	Office of the Director		48 MoReg 203R		
11 CSR 30-9.020	Office of the Director		48 MoReg 203R		
11 CSR 30-9.030	Office of the Director		48 MoReg 203R		
11 CSR 30-9.040	Office of the Director		48 MoReg 203R		
11 CSR 30-9.050	Office of the Director		48 MoReg 204R		
11 CSR 45-5.030	Missouri Gaming Commission		48 MoReg 1763		
11 CSR 45-5.050	Missouri Gaming Commission		48 MoReg 1432		
11 CSR 45-5.053	Missouri Gaming Commission		48 MoReg 1432		
11 CSR 45-5.056	Missouri Gaming Commission		48 MoReg 1433		
11 CSR 45-5.060	Missouri Gaming Commission		48 MoReg 1435		
11 CSR 45-5.070	Missouri Gaming Commission		48 MoReg 1435		
11 CSR 45-5.100	Missouri Gaming Commission		48 MoReg 1763		
11 CSR 45-5.110	Missouri Gaming Commission		48 MoReg 1435		
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12 CSR 10-2.090	Director of Revenue		This Issue		
12 CSR 10-2.105	Director of Revenue		48 MoReg 1014	48 MoReg 1979	
12 CSR 10-2.130	Director of Revenue		48 MoReg 1706R		
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12 CSR 10-2.226	Director of Revenue		48 MoReg 1707		
12 CSR 10-2.705	Director of Revenue		This Issue		
12 CSR 10-2.720	Director of Revenue		48 MoReg 1541R		
12 CSR 10-3.552	Director of Revenue <i>moved to 12 CSR 10-102.110</i>		48 MoReg 1707		
12 CSR 10-4.015	Director of Revenue		48 MoReg 1606R		
12 CSR 10-4.100	Director of Revenue		48 MoReg 1606R		
12 CSR 10-4.170	Director of Revenue <i>moved to 12 CSR 10-103.170</i>		48 MoReg 1607		
12 CSR 10-4.230	Director of Revenue		48 MoReg 1708R		
12 CSR 10-4.280	Director of Revenue		48 MoReg 1708R		
12 CSR 10-4.622	Director of Revenue		48 MoReg 1607R		
12 CSR 10-6.020	Director of Revenue		48 MoReg 1541		
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12 CSR 10-6.100	Director of Revenue		48 MoReg 1542		
12 CSR 10-7.190	Director of Revenue		48 MoReg 1607R		
12 CSR 10-7.240	Director of Revenue		This Issue		
12 CSR 10-7.300	Director of Revenue		48 MoReg 1607R		
12 CSR 10-7.320	Director of Revenue		48 MoReg 1608		
12 CSR 10-9.140	Director of Revenue		48 MoReg 1278R	48 MoReg 1980R	
12 CSR 10-9.150	Director of Revenue		48 MoReg 1278R	48 MoReg 1980R	
12 CSR 10-9.160	Director of Revenue		48 MoReg 1278R	48 MoReg 1980R	
12 CSR 10-9.170	Director of Revenue		48 MoReg 1278R	48 MoReg 1980R	
12 CSR 10-9.180	Director of Revenue		48 MoReg 1279R	48 MoReg 1980R	
12 CSR 10-9.200	Director of Revenue		48 MoReg 1279R	48 MoReg 1980R	
12 CSR 10-9.280	Director of Revenue		48 MoReg 1279R	48 MoReg 1981R	
12 CSR 10-9.290	Director of Revenue		48 MoReg 1280R	48 MoReg 1981R	
12 CSR 10-10.020	Director of Revenue		48 MoReg 1608		
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12 CSR 10-10.125	Director of Revenue		48 MoReg 1280R	48 MoReg 1981R	
12 CSR 10-10.130	Director of Revenue		This Issue		
12 CSR 10-10.140	Director of Revenue		48 MoReg 1608R		
12 CSR 10-10.160	Director of Revenue		48 MoReg 1609R		
12 CSR 10-10.175	Director of Revenue		48 MoReg 1609R		
12 CSR 10-10.180	Director of Revenue		48 MoReg 1609R		
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12 CSR 10-23.160	Director of Revenue		48 MoReg 1019	48 MoReg 1981	
12 CSR 10-23.185	Director of Revenue		48 MoReg 1280	48 MoReg 1981	
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12 CSR 10-23.295	Director of Revenue		48 MoReg 1544		
12 CSR 10-23.310	Director of Revenue		48 MoReg 1544		
12 CSR 10-23.420	Director of Revenue		This Issue		
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12 CSR 10-42.080	Director of Revenue		This Issue		
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12 CSR 10-42.100	Director of Revenue		This Issue		
12 CSR 10-102.110	Director of Revenue <i>formerly 12 CSR 10-3.552</i>		48 MoReg 1707		
12 CSR 10-102.554	Director of Revenue		This Issue		
12 CSR 10-103.170	Director of Revenue <i>formerly 12 CSR 10-4.170</i>		48 MoReg 1607		
12 CSR 10-103.555	Director of Revenue		48 MoReg 1610		
12 CSR 10-107.100	Director of Revenue		48 MoReg 1610		
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12 CSR 10-112.020	Director of Revenue		48 MoReg 1019	48 MoReg 1982	
12 CSR 10-112.300	Director of Revenue		48 MoReg 1545		
12 CSR 10-117.100	Director of Revenue		48 MoReg 1710		
12 CSR 10-400.250	Director of Revenue		48 MoReg 1711R		
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13 CSR 35-36.010	Children's Division		48 MoReg 2152R		
13 CSR 35-60.010	Children's Division	48 MoReg 1673			
13 CSR 35-60.030	Children's Division		48 MoReg 1832		
13 CSR 35-60.040	Children's Division	48 MoReg 1673			
13 CSR 35-60.050	Children's Division	48 MoReg 1674			
13 CSR 35-71.015	Children's Division	48 MoReg 1149	48 MoReg 1281	48 MoReg 1982	
13 CSR 35-71.020	Children's Division	48 MoReg 1675			
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13 CSR 70-3.180	MO HealthNet Division		48 MoReg 1614		

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13 CSR 70-4.120	MO HealthNet Division		48 MoReg 921	48 MoReg 1878	
13 CSR 70-10.020	MO HealthNet Division	48 MoReg 1150	48 MoReg 1282	48 MoReg 1982	
13 CSR 70-15.010	MO HealthNet Division		48 MoReg 2153		
13 CSR 70-15.070	MO HealthNet Division		48 MoReg 1306	48 MoReg 1982	
13 CSR 70-15.110	MO HealthNet Division	48 MoReg 1349	48 MoReg 1441		
13 CSR 70-15.160	MO HealthNet Division	48 MoReg 1357	48 MoReg 1546	48 MoReg 2239	
13 CSR 70-20.042	MO HealthNet Division		This Issue		
13 CSR 70-20.340	MO HealthNet Division		48 MoReg 2159		
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15 CSR 40-3.030	State Auditor		48 MoReg 1306	48 MoReg 1878	
15 CSR 50-3.095	Treasurer		48 MoReg 1449	48 MoReg 2240	
15 CSR 60-17.010	Attorney General	48 MoReg 905 48 MoReg 1177T			
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17 CSR 10-2.010	Kansas City Board of Police Commissioners		48 MoReg 2160R 48 MoReg 2160		
17 CSR 10-2.020	Kansas City Board of Police Commissioners		48 MoReg 2168R 48 MoReg 2168		
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17 CSR 10-2.040	Kansas City Board of Police Commissioners		48 MoReg 2183R 48 MoReg 2183		
17 CSR 10-2.050	Kansas City Board of Police Commissioners		48 MoReg 2192R 48 MoReg 2192		
17 CSR 10-2.055	Kansas City Board of Police Commissioners		48 MoReg 2198R 48 MoReg 2198		
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19 CSR 10-3.050	Office of the Director	48 MoReg 1747	48 MoReg 1765		
19 CSR 10-3.060	Office of the Director	48 MoReg 2053	48 MoReg 2059		
19 CSR 10-60.060	Office of the Director	48 MoReg 1901 48 MoReg 1906T			
19 CSR 15-1.010	Division of Senior and Disability Services		48 MoReg 1775R		
19 CSR 15-8.200	Division of Senior and Disability Services		48 MoReg 1775		
19 CSR 15-8.400	Division of Senior and Disability Services		48 MoReg 1776		
19 CSR 20-70.010	Division of Community and Public Health		48 MoReg 1387	48 MoReg 2084	
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19 CSR 30-20.011	Division of Regulation and Licensure		48 MoReg 1785		
19 CSR 30-20.013	Division of Regulation and Licensure		48 MoReg 1785		
19 CSR 30-20.125	Division of Regulation and Licensure	48 MoReg 1177	48 MoReg 1307	48 MoReg 1879	
19 CSR 60-50	Missouri Health Facilities Review Committee				48 MoReg 1789 48 MoReg 1983 48 MoReg 2241
19 CSR 73-2.025	Missouri Board of Nursing Home Administrators		48 MoReg 956	48 MoReg 1788	
19 CSR 73-2.080	Missouri Board of Nursing Home Administrators		48 MoReg 957	48 MoReg 1788	
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20 CSR	Construction Claims Binding Arbitration Cap				48 MoReg 529
20 CSR	Non-Economic Damages in Medical Malpractice Cap				48 MoReg 326
20 CSR	Sovereign Immunity Limits				47 MoReg 1801
20 CSR	State Legal Expense Fund Cap				48 MoReg 529
20 CSR 1140-2.070	Division of Finance		48 MoReg 2065		
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20 CSR 1140-6.075	Division of Finance		48 MoReg 2066		
20 CSR 1140-6.085	Division of Finance		48 MoReg 2067R		
20 CSR 2010-2.140	Missouri State Board of Accountancy		48 MoReg 1308R 48 MoReg 1308	48 MoReg 1879R 48 MoReg 1879	
20 CSR 2030-14.020	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Professional Landscape Architects		48 MoReg 1832		
20 CSR 2030-14.030	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Professional Landscape Architects		48 MoReg 1833		
20 CSR 2030-14.040	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Professional Landscape Architects		48 MoReg 1834		
20 CSR 2095-2.010	Committee of Dietitians		48 MoReg 2067		
20 CSR 2115-2.040	State Committee of Dietitians		48 MoReg 317	48 MoReg 964	
20 CSR 2150-5.025	State Board of Registration for the Healing Arts	48 MoReg 1678	48 MoReg 1711	This Issue	
20 CSR 2150-6.060	State Board of Registration for the Healing Arts		48 MoReg 2203		
20 CSR 2200-2.060	State Board of Nursing		48 MoReg 2070		
20 CSR 2200-3.060	State Board of Nursing		48 MoReg 2071		
20 CSR 2220-2.410	State Board of Pharmacy	48 MoReg 2058T			
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20 CSR 2231-3.030	Division of Professional Registration		48 MoReg 1392	48 MoReg 2085	
20 CSR 2234-1.050	Board of Private Investigator and Private Fire Investigator Examiners		48 MoReg 1309	48 MoReg 1879	
20 CSR 2245-1.010	Real Estate Appraisers		48 MoReg 1785		
20 CSR 2245-3.005	Real Estate Appraisers		48 MoReg 1786		
20 CSR 2245-8.030	Real Estate Appraisers		48 MoReg 1786		
20 CSR 2263-1.035	State Committee for Social Workers		This Issue		
20 CSR 2263-2.030	State Committee for Social Workers		48 MoReg 1449	48 MoReg 2085	
20 CSR 2263-2.050	State Committee for Social Workers		48 MoReg 1450	48 MoReg 2085	
20 CSR 2263-2.082	State Committee for Social Workers		48 MoReg 1450	48 MoReg 2085	
20 CSR 4240-13.075	Public Service Commission		48 MoReg 1025	48 MoReg 2085	
20 CSR 4240-18.010	Public Service Commission		48 MoReg 926	48 MoReg 1879	
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22 CSR 10-2.089	Health Care Plan	48 MoReg 2132	48 MoReg 2218		
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22 CSR 10-3.020	Health Care Plan	48 MoReg 2133	48 MoReg 2219		
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22 CSR 10-3.059	Health Care Plan	48 MoReg 2143	48 MoReg 2228		
22 CSR 10-3.061	Health Care Plan	48 MoReg 2144	48 MoReg 2228		
22 CSR 10-3.070	Health Care Plan	48 MoReg 2145	48 MoReg 2229		
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1 CSR 10-11.010	State of Missouri Travel Regulations . . . . .	48 MoReg 789 . . . . .	April 3, 2023. . . . . Jan. 10, 2024
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11 CSR 90-2.010	Definitions. . . . .	48 MoReg 1535 . . . . .	Aug. 28, 2023. . . . . Feb. 22, 2024
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12 CSR 10-41.010	Annual Adjusted Rate of Interest . . . . .	This Issue . . . . .	Jan. 1, 2024. . . . . June 28, 2024
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13 CSR 35-60.010	Family Homes Offering Foster Care . . . . .	48 MoReg 1673 . . . . .	Aug. 28, 2023. . . . . Feb. 23, 2024
13 CSR 35-60.040	Physical and Environmental Standards. . . . .	48 MoReg 1673 . . . . .	Aug. 28, 2023. . . . . Feb. 23, 2024
13 CSR 35-60.050	Care of Children . . . . .	48 MoReg 1674. . . . .	Aug. 28, 2023. . . . . Feb. 23, 2024
13 CSR 35-71.020	Basic Residential Treatment for Children and Youth Core Requirements (Applicable To All Agencies) – Basis for Licensure and Licensing Procedures . . . . .	48 MoReg 1675 . . . . .	Aug. 28, 2023. . . . . Feb. 23, 2024
13 CSR 35-71.045	Personnel. . . . .	48 MoReg 1676 . . . . .	Aug. 28, 2023. . . . . Feb. 23, 2024
13 CSR 35-71.070	Protection and Care of the Child . . . . .	48 MoReg 1677. . . . .	Aug. 28, 2023. . . . . Feb. 23, 2024
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13 CSR 70-15.110	Federal Reimbursement Allowance (FRA) . . . . .	48 MoReg 1349 . . . . .	June 30, 2023. . . . . Dec. 26, 2023
13 CSR 70-15.160	Outpatient Hospital Services Reimbursement Methodology. . . . .	48 MoReg 1357. . . . .	June 30, 2023. . . . . Dec. 26, 2023
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19 CSR 10-3.050	Graduate Medical Education Grant Program. . . . .	48 MoReg 1747. . . . .	Sept. 18, 2023. . . . . March 15, 2024
19 CSR 10-3.060	Health Professional Loan Repayment Program. . . . .	48 MoReg 2053 . . . . .	Oct. 27, 2023. . . . . April 23, 2024
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19 CSR 30-1.002	Schedules of Controlled Substances . . . . .	48 MoReg 1906 . . . . .	Oct. 10, 2023. . . . . April 6, 2024
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20 CSR 2150-5.025	Administration of Vaccines . . . . .	48 MoReg 1678 . . . . .	Aug. 28, 2023. . . . . Feb. 23, 2024
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20 CSR 2220-6.050	Administration of Vaccines . . . . .	48 MoReg 1680 . . . . .	Aug. 28, 2023. . . . . Feb. 23, 2024
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22 CSR 10-2.020	General Membership Provisions. . . . .	48 MoReg 2115. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-2.046	PPO 750 Plan Benefit Provisions and Covered Charges . . . . .	48 MoReg 2116. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-2.047	PPO 1250 Plan Benefit Provisions and Covered Charges. . . . .	48 MoReg 2116. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-2.053	Health Savings Account Plan Benefit Provisions and Covered Charges . . . . .	48 MoReg 2117. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-2.055	Medical Plan Benefit Provisions and Covered Charges . . . . .	48 MoReg 2121. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-2.061	Plan Limitations. . . . .	48 MoReg 2128 . . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-2.070	Coordination of Benefits. . . . .	48 MoReg 2129 . . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-2.075	Review and Appeals Procedure. . . . .	48 MoReg 2129 . . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-2.089	Pharmacy Employer Group Waiver Plan for Medicare Primary Members . . . . .	48 MoReg 2132. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-2.140	Strive for Wellness® Health Center Provisions, Charges, and Services . . . . .	48 MoReg 2133. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-3.020	General Membership Provisions. . . . .	48 MoReg 2133. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-3.055	Health Savings Account Plan Benefit Provisions and Covered Charges . . . . .	48 MoReg 2134. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-3.057	Medical Plan Benefit Provisions and Covered Charges . . . . .	48 MoReg 2135 . . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-3.058	PPO 750 Plan Benefit Provisions and Covered Charges . . . . .	48 MoReg 2143. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-3.059	PPO 1250 Plan Benefit Provisions and Covered Charges. . . . .	48 MoReg 2143. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-3.061	Plan Limitations. . . . .	48 MoReg 2144. . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-3.070	Coordination of Benefits. . . . .	48 MoReg 2145 . . . . .	Jan. 1, 2024. . . . . June 28, 2024
22 CSR 10-3.075	Review and Appeals Procedure. . . . .	48 MoReg 2146 . . . . .	Jan. 1, 2024. . . . . June 28, 2024



The Secretary of State shall publish all executive orders beginning January 1, 2003, pursuant to section 536.035.2, RSMo.

ORDER	SUBJECT MATTER	FILED DATE	PUBLICATION
<b>2023</b>			
<b>23-10</b>	Extends Executive Order 22-05 to address drought-response efforts until May 1, 2024	November 17, 2023	This Issue
<b>23-09</b>	Orders state offices to be closed on Friday, November 24, 2023	November 9, 2023	48 MoReg 2149
<b>23-08</b>	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to forecasted severe storm systems	August 5, 2023	48 MoReg 1684
<b>23-07</b>	Designates members of his staff to have supervisory authority over departments, divisions and agencies of state government	July 28, 2023	48 MoReg 1595
<b>23-06</b>	Rescinds Executive Order 17-20	June 29, 2023	48 MoReg 1423
<b>23-05</b>	Declares drought alerts for 60 Missouri counties in accordance with the Missouri Drought Mitigation and Response Plan	May 31, 2023	48 MoReg 1179
<b>23-04</b>	Designates members of the governor's staff as having supervisory authority over each department, division, or agency of state government	April 14, 2023	48 MoReg 911
<b>23-03</b>	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to severe storm systems	March 31, 2023	48 MoReg 795
<b>23-02</b>	Extends Executive Order 22-08, the State of Emergency, and waivers until February 28, 2023	January 24, 2023	48 MoReg 433
<b>23-01</b>	Orders the commencement of the Missourians Aging with Dignity Initiative, with directives to support all citizens as they age	January 19, 2023	48 MoReg 431
<b>2022</b>			
<b>22-11</b>	Extends Executive Order 22-08, the State of Emergency, and waivers until January 31, 2023	December 29, 2022	48 MoReg 193
<b>22-10</b>	Declares that the current State of Emergency shall permit certain vehicles be temporarily exempt from some hours of service requirements	December 21, 2022	48 MoReg 191
<b>22-09</b>	Declares a call and order into active service of the organized militia and directs the Missouri State Emergency Operations Plan be activated due to forecasted severe winter storm systems	December 20, 2022	48 MoReg 189
<b>22-08</b>	Declares a State of Emergency and waives certain regulations to allow other registered entities to fill liquefied petroleum gas containers owned by Gygr-Gas	December 15, 2022	48 MoReg 117
<b>22-07</b>	Extends Executive Order 22-04 to address drought-response efforts until March 1, 2023	November 28, 2022	48 MoReg 39
<b>22-06</b>	Closes executive branch state offices for Friday, November 25, 2022	November 7, 2022	47 MoReg 1708
<b>Proclamation</b>	Convenes the One Hundred First General Assembly in the First Extraordinary Session of the Second Regular Session regarding extension of agricultural tax credits and to enact legislation amending Missouri income tax	August 22, 2022	47 MoReg 1420
<b>22-05</b>	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to severe storm systems	July 26, 2022	47 MoReg 1279
<b>22-04</b>	Declares a drought alert for 53 Missouri counties and orders the director of the Department of Natural Resources to activate and designate a chairperson for the Drought Assessment Committee	July 21, 2022	47 MoReg 1277
<b>Proclamation</b>	In accordance with <i>Dobbs</i> , Section 188.017, RSMo, is hereby effective as of the date of this order	June 24, 2022	47 MoReg 1075

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22-03	Terminates the State of Emergency declared in Executive Order 22-02	February 7, 2022	47 MoReg 411
22-02	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to forecasted severe winter storm systems	February 1, 2022	47 MoReg 304
22-01	Establishes and Designates the Missouri Early Childhood State Advisory Council	January 7, 2022	47 MoReg 222

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